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bulletin

CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS  
ASSOCIATION CANADIENNE DES PROFESSEURS UNIVERSITÉS

Students support Lakehead faculty on picket line

## Lakehead and TUNS on strike

The faculty associations at Lakehead University and at the Technical University of Nova Scotia went on legal strikes January 15.

At Lakehead the faculty met on the 14th and voted by a margin of 76% to go on strike. The main issue is salaries. LUFA is seeking catch-up and an increase to raise them from 11th to 10th position in the Province of Ontario. The administration's offer of 4% on the whole in each of three years would leave the university solidly in 11th place. Other issues such as pensions, distance education, and copyright were cleared up immediately before the strike deadline.

The faculty picket line is well organized to survive the January cold of Thunder Bay with fires, coffee and the like.

CAUT Vice-President Peter King and CAUT Executive Secretary Donald Savage represented the national association at the faculty meeting on the 14th and on the picket lines the following day. Prof. David Cray of Carleton represented OCUTA. At the Technical University of Nova Scotia,

which is the engineering and architectural university of the province, the Board of Governors met in an emergency meeting the night before the strike — unlike the Board of Governors at Lakehead which refused to do so. Negotiations resumed the following morning but failed by noon, and the faculty went on strike in the afternoon. Here too the main issue is money.

TUNSA is asking its Board of Governors to honour an agreement made for wage parity with four Ontario universities and is seeking six percent increase in each of three years. The Board of Governors reneged in April 1987 on a tentative agreement that had been signed by the negotiators on both sides.

Howard Snow of CAUT is the chief negotiator for the faculty. Prof. Vic Catano (Treasurer of CAUT), Prof. Jane Gordon (Chair of the Status of Women Committee) and Prof. Bob Rodger (CAUT Collective Bargaining Co-operative) all have represented CAUT on the picket line.

## CAUT welcomes new money for university research

The CAUT has welcomed the recent decision of the federal government to make \$1.3 billion available over five years to the universities for scientific research and for scholarships in science and engineering.

CAUT President John Evans said the Association is pleased with the promise of Prime Minister Brian Mulroney and Science Minister Frank Oberle that the proposed centres of excellence would be established through peer evaluation and not through the political patronage process.

Prof. Evans said the CAUT considers that funding for centres of excellence should favour the development of networks involving more than one university rather than stand-alone facilities. In this way the money is more likely to further co-operative research, stimulate inter-disciplinary activities, and allow smaller universities to associate with larger ones in expensive research projects.

Prof. Evans, who attended the Prime Minister's conference on Technology and Innovation which was held in Toronto in January, noted that the government's decision marked the beginning of the process of reversing the many years of federal neglect of university research. Since Mr. Mulroney's speech lacked details of how these funds would be allocated, the Association looked forward to working with the government in implementing the spending plan, he said. However,

he added, the government will have little credibility if clear plans are not announced and programs implemented before the next election.

In addition, Prof. Evans made it clear that the new program was only one aspect of a full-fledged university program in research and development. The Prime Minister has made no announcement in regard to the funding of basic science. Just prior to the conference, Mr. Mulroney received a report from his own advisory board on science and technology, which he chairs, warning him that it was impossible for the universities to participate adequately in the diffusion of scientific knowledge or deal with the funding of basic science first. The report states, for example:

Though basic research activities are also performed in industrial and government laboratories, the relative superiority of the university setting for the pursuit of advancement in knowledge is a recognized fact. Indeed, in most advanced countries, a major proportion of basic research is performed in universities.

The report, signed by the CEO of Proviso, Pierre Lortie, recommended that the federal government double the base funds of the granting councils over three years; and that such arrangements as the matching grants scheme with industry be over and above such a doubling.

The CAUT is calling on the Prime Minister to implement the funding proposals of the Lortie Report at the same time as he implements his proposals for centres of excellence. In fact the report makes clear that the universities cannot do the latter without the former, Prof. Evans said.

Prof. Evans also welcomed the proposal to increase grants for students in engineering and science. "Any increase in student funding is use-

See Research/4

## L'ACPU accueille favorablement les nouveaux fonds destinés à la recherche universitaire

C'est avec satisfaction que l'ACPU a accueilli la récente décision du gouvernement fédéral de mettre à la disposition des universités, pour une période de plus de cinq ans, une somme de \$1.3 milliard destinée à la recherche et aux bourses en science et en génie.

Le président de l'ACPU, M. John Evans, a fait savoir que son association était parfaitement d'accord avec l'avis du premier ministre M. Brian Mulroney et de son ministre de la science, M. Frank Oberle, qui ont promis que les centres d'excellence envisagés seraient établis au moyen de l'évaluation par les pairs et non plus sur une appréciation teintée de favoritisme politique.

Le professeur Evans, qui assistait à la conférence du premier ministre sur la technologie et l'innovation, tenue en janvier à Toronto, a fait remarquer que le gouvernement, en prenant cette décision, prenait une nouvelle direction après avoir négligé la recherche universitaire durant de nombreuses années.

M. Evans a commenté que les déclarations du premier ministre ne précisaient pas comment ces crédits seraient employés et que l'ACPU attendait avec impatience de collaborer avec le gouvernement pour mettre en place le programme de dépenses. Le professeur Evans a cependant ajouté que la crédibilité du gouvernement en souffrirait si des plans précis n'étaient pas annoncés et si des programmes n'étaient pas mis en œuvre avant les prochaines élections.

Le professeur Evans a également déclaré que le projet toutefois ne constituait qu'un aspect d'un programme universitaire consacré à la recherche et au développement. En effet, le premier ministre n'a fait aucune déclaration à propos du financement des sciences fondamentales. Peu avant la conférence, M. Mulroney a reçu un rapport du Conseil consultatif national des sciences et de la technologie, dont il est le président, qui lui a fait savoir que les universités ne pouvaient pas par-

ticiper adéquatement à la diffusion des connaissances scientifiques, ou collaborer avec l'industrie, à moins que le gouvernement ne s'occupe d'abord du financement des sciences fondamentales. Le rapport déclare entre autres :

Bien que la recherche de base s'effectue également dans les laboratoires industriels et gouvernementaux, le supérieurité des universités dans l'avancement des connaissances est un fait reconnu. En effet, dans la plupart des pays industrialisés, les universités en effectuent une bonne partie. (Traduction)

Le rapport, signé par M. Pierre Lortie, P.D.G. de Proviso, a recommandé que le gouvernement fédéral double les crédits de base des conseils subventionnaires pendant trois ans et que les ententes avec l'industrie, comme les subventions de contrepartie, soient supérieures aux sommes doublées.

L'ACPU invite le premier ministre à mettre en œuvre les recommandations du rapport Lortie en même temps que son projet de centres d'excellence. En fait, le rapport indique d'une façon très claire que les universités ne peuvent pas entreprendre la deuxième sans faire la première, de dire le professeur Evans.

Voir Recherche/4

### Income Tax Guide

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À l'intérieur

### Late news bulletin

Lakehead and TUNS settled —

details next issue



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## CAUT comments/Commentaires de l'ACPU

## The chickens come home to roost

by Donald C. Savage

The Thatcher government's vendetta against British universities is beginning to bear unexpected results, at least from the point of view of the government.

Recently, senior industrialists backed by the Department of Trade and Industry and the Foreign Office have pressed the government for a national review of university-based East European studies. The *Times Higher Education Supplement* reported that the East European Trade Council, which represents Britain's largest trade exporters to eastern Europe, is seriously concerned that Britain lacks social science expertise on the Soviet Union. The Foreign Office is also worried, *THES* noted, about the lack of top-class candidates in the Russian language and in Russian studies.

Readers with an historical bent will recall that one of the early academic decisions of the Thatcher era, announced with much fanfare, was the reduction of Russian studies as part of the financial attack on the universities. The folly of all this is now evident. The academic associations representing the specialists in the field note that if new social science posts were created immediately in Eastern European studies, they would have to be filled from outside the United Kingdom. Nor is this a unique case. Last year the Parker inquiry found that there were serious problems in oriental and African studies which would affect the interests of Britain abroad.

One of the great mysteries of current British politics is why the Thatcher government is so intent on destroying one of Britain's greatest assets, namely her universities. The confusion at the top is even more manifest when the Prime Minister in her recent meeting with Mr. Gorbachev agreed that the teaching of each other's languages should be a priority for mutual understanding.

Let us be too snug we should recall the long struggle of East European studies for adequate financing in Canada, the cavalier suspension by the Trudeau government of academic exchanges with the Soviet Union (now happily restored by the Mulroney government), and the words of the Chair of the Ontario Council on University Affairs at a conference of deans at Niagara-on-the-Lake a few years ago where she decried the number of universities that taught Russian.

We might also recollect the almost total absence of discussion at the Prime Minister's Advisory Board on Science and Technology of the concerns of the social sciences and the humanities, and the struggles of the Social Sciences and Humanities Research Council to secure adequate funding from the federal government.

## Tricherie revient à son maître

par Donald C. Savage

La vendetta lancée par l'administration Thatcher contre les universités britanniques commence à donner des résultats inattendus, c'est du moins l'opinion du gouvernement.

Récemment, des industriels de haut rang, appuyés par le Ministère du commerce et de l'industrie et le Ministère des affaires étrangères, ont exercé des pressions pour amener le gouvernement à entreprendre, à l'échelle du pays, un examen des études universitaires des langues et civilisations de l'Europe orientale. D'après le *Times Higher Education Supplement*, le East European Trade Council, organisme qui représente les plus grands exportateurs en Europe de l'Est, s'inquiète sérieusement du manque de connaissances en sciences sociales sur l'Union soviétique. Le *THES* constate également que le manque de candidats supérieurs en langue et en études russes préoccupe le Ministère des affaires étrangères.

Les lecteurs qui ont un penchant pour l'histoire se rappelleront que l'une des décisions prises au début du règne Thatcher, annoncée avec tant d'enthousiasme, avait pour objectif de réduire les études russes pour porter la hache aux études universitaires. C'était de la pure folie comme en témoignent les résultats d'aujourd'hui. Selon les associations universitaires qui représentent les spécialistes du domaine, si de nouveaux postes étaient créés immédiatement en sciences sociales, dans les départements d'études de l'Europe orientale, il faudrait recruter à l'extérieur du Royaume-Uni pour les combler. Et ce n'est pas là un cas unique. L'an dernier, l'enquête Parker a révélé l'existence de sérieux problèmes dans les programmes d'études orientales et africaines qui nuiraient

aux intérêts britanniques à l'étranger.

Mais un grand mystère entoure toujours la politique britannique actuelle : c'est la question de savoir pourquoi le gouvernement Thatcher est si déterminé à détruire l'un des meilleurs atouts de la Grande-Bretagne, à savoir ses universités. En haut lieu, la confusion est encore plus manifeste : on se rappelle que lors de son dernier entretien avec M. Gorbatchov, la Première ministre a convenu que l'enseignement de la langue respective des deux pays devait être une priorité pour leur compréhension mutuelle.

Mais ne prenons pas des airs supérieurs et souvenons-nous de la longue lutte menée par les départements d'études d'Europe orientale au Canada pour obtenir un financement suffisant, de la façon cavalière dont le gouvernement Trudeau a mis fin aux échanges universitaires avec l'Union soviétique (et que le gouvernement Mulroney s'est fait un plaisir de rétablir) et aussi des paroles de la présidente du Conseil des affaires universitaires de l'Ontario à la conférence des doyens tenue à Niagara-on-the-Lake il y a quelques années où elle ne s'est pas gênée pour décrier le nombre d'universités offrant des cours de russe.

Enfin, nous pourrions également évoquer l'absence quasi totale de discussions, au Conseil consultatif national des sciences et de la technologie attaché au Premier ministre, sur les préoccupations des sciences sociales et humaines et la lutte du Conseil de recherches en sciences humaines du Canada pour obtenir des fonds suffisants de l'Etat.

caut  
acpu CENSURED ADMINISTRATIONS

The following administrations are under CAUT censure:

President and Board of Governors,  
University of Calgary (1979)

Censure was imposed because of the circumstances surrounding the decision not to renew the appointment of a member of the Faculty of Medicine when his appointment at an associated teaching hospital was terminated and because of a University regulation imposing a quota on the proportion of faculty members who may hold tenured appointments.

President and Board of Regents,  
Memorial University of Newfoundland (1979)

Censure was imposed when the appointment of a member of the School of Social Work was not renewed under circumstances which suggest that her political views were unacceptable to the University administration and when the administration and Board of Regents were unwilling to agree to a fair procedure to determine whether the faculty member had been fairly treated.

Full information on the above censures is available on request.

Censure means that CAUT has concluded that a university administration has breached one or several of the fundamental principles of academic freedom and governance which CAUT believes to be indispensable to the proper functioning of a university. It also means that the university administration has resisted all reasonable suggestions from CAUT for a resolution of the dispute. Censure is a notice to all members of CAUT that they should inform themselves, in their dealings with a censored administration, of the issues involved in the censure. In particular, CAUT members are asked not to accept appointments at a censored university; not to accept invitations to speak or attend academic conferences at a censored university; and not to accept any distinction or honour that might be offered by a censored administration. Faculty members employed at a university whose administration is under censure are asked to support and assist efforts to convince the administration of the necessity for a settlement of the dispute. Advertisements for positions vacant in universities under censure are not carried in the CAUT Bulletin.

CAUT recognizes, of course, that censure imposes a burden on members of the academic staff and students at censored universities. It is the view of the association, however, that censure, and the sanctions associated with it, is necessary both to publicize the unsatisfactory conditions which exist in the censored university and to persuade the censored administration that it should adhere to standards now widely accepted in the Canadian academic community.



# President's message/Le mot du président

**C**AUT is currently a significant player in the matter of decisions about faculty retirement. The principal part of that involvement, with some participation by OCUFA, is funding a major mandatory retirement case through the Ontario courts.

In December we learned of the decision of the Ontario Court of Appeal. It upheld the universities' policies on mandatory retirement. By the time this edition of the *Bulletin* is published Council will have decided whether to pursue the matter to the Supreme Court of Canada. I hope that the decision is to continue, in part because of the legal advice we have received and in part because of events in other jurisdictions.

The matter of mandatory retirement policies has also been tested in the courts in British Columbia. Recently the Appeal Court in that province found for the employees of the university: they cannot be forced into retirement.

It would appear then that whether or not mandatory retirement can be imposed depends upon where you live. This variability was compounded by a recent human rights commission finding in Alberta against mandatory retirement. In Manitoba, provincial legislation has removed

mandatory retirement. If we needed evidence that we live in a patchwork federation, the application of mandatory retirement is sufficient.

**P**revious generations have linked wisdom to age, perhaps too strongly. We should not err in the other direction and deny good sense and intelligence to those of us near the end of our careers.

The pursuit of the abolition of mandatory retirement is not without dissent within the academic staff of the universities. Some argue on practical grounds that individuals who hold onto their positions after the age of 65 will prevent the hiring of new, younger staff. If we stay with the rigid retirement arrangements that are now

generally in force there will be some small effect. We should emphasize, however, that it will be small. There has been no great aging of the professoriate in Manitoba. Further, a recently published study in the USA, where the mandatory retirement age is 70, showed very limited impact resulting from the later age. That report also predicted that there would be little impact when the limit of 70 is removed in 1994.

Other objections to the removal of mandatory retirement are made on the grounds that difficulties will be created in the payment into and out of pension funds; particularly in the case of defined benefit plans. There have been some suggestions aimed at overcoming the difficulties of flexible retirement age such as de-coupling the contribution period and retirement age.

I think we should approach the topic of retirement with a view to increasing flexibility. Mandatory retirement imposes a rigidity which should be removed. Another means of expanding the flexibility of retirement options would be to increase the predictability of post-retirement income.

One of the significant barriers to people taking early retirement, or retiring at 65, is the fear that the value of their pensions will severely and rapid-

ly erode. If that fear were removed, many individuals would opt for earlier rather than later retirement. Clearly, an important way to do this would be to index pensions.

The indexation of pensions is surely an idea whose time has come. The CAW made this an important issue in their last negotiations and the matter was in dispute in the Air Canada strike. Some faculty associations have included indexation in their agreements; for example, Trent was able to secure partial indexation in their settlement.

Flexible retirement schemes will benefit both academic staff and the universities. The spectre of aged, doddering incompetents clinging to their posts should not frighten us. As a group, we are too given to evaluating competence for that to be a general worry.

Previous generations linked wisdom to age, perhaps too strongly. We should not err in the other direction and deny good sense and intelligence to those of us near the end of our careers.

**L'**ACPU joue à l'heure actuelle un rôle important dans les décisions entourant la question de la retraite des professeurs d'université. A cet effet, elle contribue, secondée par l'UAPUO, au financement d'une importante cause de retraite obligatoire qui est devant les tribunaux ontariens.

En décembre, nous avons appris que la Cour d'appel de l'Ontario avait décidé de confirmer l'application des politiques en matière de retraite obligatoire au sein des universités. A la parution du présent numéro, l'ACPU aura décidé de porter la question devant la Cour suprême du Canada ou de renoncer à le faire. Nous espérons qu'on optera pour la poursuite devant cette instance, compte tenu en partie des avis juridiques que nous avons reçus et des causes dont sont saisis d'autres tribunaux.

**Les générations précédentes ont lié la sagesse à l'âge, peut-être trop fortement. Nous ne devrions pas nous égarer dans l'autre direction et refuser de croire que ceux parmi nous qui s'approchent de la fin de leur carrière puissent faire preuve de bons sens et d'intelligence.**

Les politiques relatives à la retraite obligatoire ont été aussi portées devant les tribunaux de la Colombie-Britannique. Récemment, la Cour d'appel de cette province a statué que les employés d'université ne pouvaient être forcés à prendre leur retraite.

Il semble alors que les risques de se voir imposer la retraite obligatoire dépendraient de l'endroit de sa résidence. A cette hétérogénéité de jugements, est venue s'ajouter une décision de la commission des droits de la personne de l'Alberta

contre la retraite obligatoire. Au Manitoba, la législation provinciale a supprimé la retraite obligatoire. L'application de la politique régissant la retraite obligatoire suffit à prouver, s'il le fallait, le caractère disparate de la fédération dans laquelle nous vivons.

L'abolition de la retraite obligatoire est un objectif dont la poursuite cause des désaccords au sein du personnel enseignant des universités. Certains, invoquant des raisons pratiques, soutiennent que les personnes qui restent en poste après soixante-cinq ans, empêcheront l'embauche de nouveaux professeurs au début de leur carrière. Si les dispositions concernant la retraite obligatoire demeurent rigides, comme c'est généralement le cas à l'heure actuelle, il faut s'attendre à un certain changement mineur. Nous devrions faire remarquer toutefois que ce changement sera réellement faible. Nous profitons aussi pour souligner que le corps professoral du Manitoba n'est pas constitué de professeurs très âgés. En outre, une étude publiée il n'y a pas longtemps aux États-Unis, où l'âge de la retraite obligatoire est fixée à soixante-dix ans, montre que l'âge a entraîné peu de changement. Le rapport a aussi prédit que la suppression de la limite d'âge de soixante-dix ans en 1994, provoquera aussi peu de changement.

Les difficultés qui découleraient des contributions au fonds de pension et des prestations à verser à cet égard, particulièrement dans le cas de régimes à prestations déterminées, constituent la deuxième raison qui est invoquée pour justifier le refus d'une suppression de la retraite obligatoire. Certaines suggestions ont, même été avancées pour surmonter le problème de l'âge facultatif de la retraite, comme la dissociation de la période de contribution et de l'âge de la retraite.

Nous pensons que nous devons aborder la question de la retraite dans l'esprit de la rendre plus souple. Afin d'atteindre ce but, la retraite obligatoire rigide à un certain âge, devrait être tout d'abord supprimée. Ensuite, il faudrait que l'on arrive à rendre plus précises les prévisions sur le calcul du revenu après la retraite.

Ce que craignent les personnes qui prennent une retraite anticipée ou à soixante-cinq ans, c'est de voir s'éroder rapidement et de façon considérable la valeur de leurs pensions. Si cette crainte est dissipée, beaucoup de professeurs

choisiront de prendre leur retraite plus tôt que plus tard. Il est évident qu'une importante mesure à prendre dans ce cas serait d'indexer les pensions.

L'indexation des pensions est sûrement une idée qui va devenir populaire. Les TUA en ont fait leur cheval de bataille au cours de ces dernières négociations; cette question était d'ailleurs au cœur du différend lors de la grève à Air Canada. Certaines associations de facultés ont inclus l'indexation dans leurs conventions collectives. Les professeurs de l'université Trent par exemple, ont pu obtenir une indexation partielle de leurs pensions dans leur contrat.

Les régimes de retraite souples profiteront tant au personnel enseignant qu'aux universités. Le spectre de professeurs incompetents, se tenant à peine sur leurs jambes, et qui se raccrochent à leurs postes ne devrait pas nous effrayer. En tant que groupe, l'enclin que nous avons à évaluer la compétence sous cet angle nous fait céder à une crainte générale.

Les générations précédentes ont lié la sagesse à l'âge, peut-être trop fortement. Nous ne dev-



by/par John Evans

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## Les professeurs d'université en grève

Les associations des professeurs de l'Université Lakehead et de la Technical University of Nova Scotia ont déclenché la grève légale le 15 janvier.

A Lakehead, les professeurs se sont réunis le 14 janvier et 76% d'entre eux ont voté en faveur de la grève. L'objet principal du conflit touche les salaires. L'UFA demande une augmentation de sorte que leur position salariale puisse passer de la 11<sup>ème</sup> à la 10<sup>ème</sup> position en Ontario. L'offre de 4% de la part de l'administration par rapport à la base au cours de chacune des trois années laisserait l'université figée en 11<sup>ème</sup> position.

Toutefois, immédiatement avant que la grève ne soit déclenchée, on est parvenu à régler les questions de pension, d'enseignement à distance, et de droit d'auteur.

La ligne de piquetage est bien organisée pour affronter le froid de janvier à Thunder Bay, grâce à des feux, du café et autres réconforts semblables.

Le vice-président de l'ACPU, M. Peter King, et le secrétaire général, M. Donald Savage, représentaient l'association nationale lors de la réunion des professeurs tenue le 14 janvier et sur les lignes de piquetage le jour suivant. Le professeur David Cray de l'Université Carleton représentait l'UAPUO.

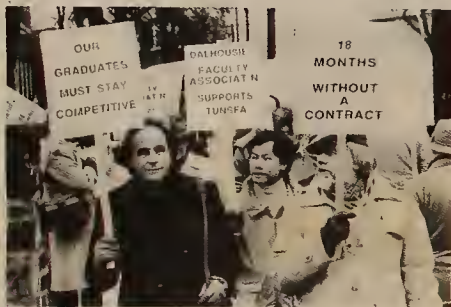
A la Technical University of Nova Scotia, qui est l'université du génie et de l'architecture de la province, le conseil des gouverneurs s'est

recontré d'urgence la veille de la grève, tandis que le conseil des gouverneurs de l'Université Lakehead a refusé de faire de même. Les négociations ont repris le lendemain matin, mais ont échoué vers midi, et les professeurs ont déclenché la grève dans l'après-midi. Dans ce conflit également, la question principale touche les salaires.

La TUNSPA prie son conseil des gouverneurs de respecter une entente sur la parité des salaires conclue avec quatre universités ontariennes et demande une augmentation de 6% pour chacune des trois années à venir. Le conseil des gouverneurs a marqué à sa promesse à l'égard d'une entente provisoire qui avait été signée par les négociateurs des deux parties.

M. Howard Snow de l'ACPU est le négociateur en chef pour les professeurs. Le professeur Vic Catano (trésorier de l'ACPU), le professeur Jane Gordon (présidente du Comité sur le statut de la femme), et le professeur Bob Rodger (Coopérative de négociation collective de l'ACPU), ont tous représenté l'ACPU sur la ligne de piquetage.

Bulletin de dernière heure  
Règlement à Lakehead, à TUNSP  
Détails dans le prochain numéro



## Research ..... 1 Recherche ..... 1

ful," he said. He noted that the program would improve the financial standing of those already in the university but, because the sums of money for each individual were not particularly high, seemed unlikely to attract those who could not now attend the university for financial reasons.

Prof. Evans also noted that the Prime Minister's statement did not indicate any funds to remedy the current dismay low number of women in science and engineering.

The CAUT also objects to the failure of the government to address the funding of the social sciences and the humanities, Prof. Evans said.

"It is impossible to realize the goals of the federal government in the area of science and technology," he said, "unless it funds research in analogous areas in the social sciences and in the humanities — economics, labour relations, business administration, law, the history and culture of our competitors, and the like. Furthermore, the government must ensure that there is a viable Canadian culture within which its new policies could operate."

It should also be noted, he added, that while the Prime Minister announced new funds of \$1.3 billion in research over five years, the Minister of Finance in 1986 started a program of reductions in the transfers to the provinces for higher education of \$1.5 billion over five years.

A CAUT tribute to Arthur Lower  
will be published in the March edition  
of the Bulletin.

Le professeur Evans a également accueilli la proposition d'augmenter les bourses d'études en génie et en sciences, en ajoutant que toute augmentation de bourses aux étudiants était utile. Il a fait remarquer que ce programme améliorerait la situation financière de ceux qui suivent déjà des cours à l'université, mais étant donné que les sommes d'argent par étudiant ne sont pas particulièrement élevées, il semble peu probable que le programme attire ceux qui ne peuvent maintenant aller à l'université pour des raisons financières.

Le professeur Evans a fait remarquer que les déclarations du premier ministre n'annonçaient aucun crédit pour augmenter le taux très faible de femmes en sciences et en génie.

L'ACPU, a ajouté M. Evans, s'oppose également au fait que le gouvernement ne se soit pas occupé du financement des sciences sociales et humaines. Selon lui, il est impossible de réaliser les objectifs du gouvernement fédéral dans le secteur des sciences et de la technologie à moins qu'il ne finance la recherche dans les disciplines analogues en sciences sociales et humaines, soit l'économie, les relations de travail, l'administration, le droit, l'histoire et la culture de nos concurrents, etc. De plus, le gouvernement doit s'assurer qu'il existe une culture canadienne viable au sein de laquelle ses nouvelles politiques peuvent évoluer.

Le professeur Evans a souligné également que, bien que le premier ministre ait annoncé la création d'un fonds de recherche de \$1.3 milliard sur cinq ans, le ministre des finances a lancé en 1986 un programme visant à une réduction de \$1.5 milliard touchant les transferts aux provinces aux fins de l'enseignement universitaire.

## Notice Board

### EIGHTH ANNUAL CONFERENCE ON TEACHING AND LEARNING IN HIGHER EDUCATION

sponsored by The Society of Teaching and Learning in Higher Education and McMaster University, Hamilton, Ontario, June 18-21, 1988. Call for Contributions - Session Proposals - Deadline: February 29, 1988. Contact: S.T.L.H.E., c/o Instructional Development Centre, McMaster University, Hamilton, Ontario, L8S 4K1; telephone (416) 525-9140, ext. 4540. 1988 AADAC INSTITUTE ON ADDITIONS: "Bridging the Gaps: Law Enforcement - Communities - Helping Agencies", July 3 to 6, 1988 in Calgary, Alberta, Canada. Sponsor: Alberta Alcohol and Drug Abuse Commission. Information: Tom Wispiński, Institute Chairman, c/o AADAC, 7th Floor, 10909 Jasper Avenue, Edmonton, Alberta, CANADA, T5J 3M9. Telephone: (403) 427-7305.

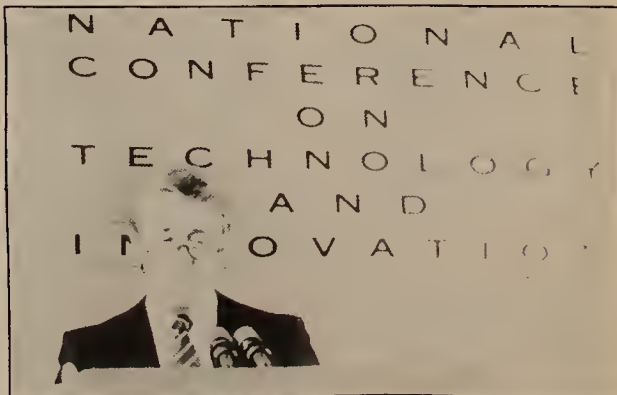
FIFTH ANNUAL CONGRESS OF THE CANADIAN ASSOCIATION FOR MEDICAL ANTHROPOLOGY / CINQUIÈME CONGRÈS ANNUEL DE L'ASSOCIATION CANADIENNE POUR L'ANTHROPOLOGIE MÉDICALE: May 11-15/le 11-15 mai, 1988. The University of Saskatchewan, Saskatoon, Sask. Contact/Contactez: Dr. Alexander M. Ervin, CAMA/JACAM-CESCE Conference, Dept. of Anthropology & Archaeology, The University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0; 306-966-4176.

AN INTERNATIONAL CONFERENCE ON SOCIAL STUDIES EDUCATION - JUNE 22-25, 1988 - Vancouver, Canada - "Focus on the Pacific Rim". Sponsors and Associates: United States National Council for the Social Studies, The University of British Columbia, Washington State Council for the Social Studies, British Columbia Social Studies Teachers' Association, Simon Fraser University, Alaska Council for the Social Studies, University of Victoria. Registration Fee: \$125 (Cdn.) or \$100 (U.S.). For further information please contact: The Pacific Rim Conference, c/o Faculty of Education, The University of British Columbia, Vancouver, Canada V6T 1Z5; Telephone (604) 228-5274. Binet: userim@ubcmail. \*\*\*\*\*SPECIAL PRE-CONFERENCE: June 19-21, 1988 - "Law vs. Learning: Examination for Discovery" a National Canadian Conference on Teaching Law in the Schools. Sponsored by the Public Legal Education Association of Canada. Hosted by the Faculty of Education, Simon

Fraser University. Registration Fee: \$150 (Cdn.) or \$115 (U.S.). Please contact: Conference Services, Continuing Studies, Simon Fraser University, Burnaby, B.C. V5A 1S6; Telephone: (604) 291-3854.

CONFERENCE ON UNIVERSITY RESEARCH HONORS FORMER CAUT PRESIDENT: A "National Conference on University Research and the Future of Canada" will be hosted by the University of Alberta at the Four Seasons Hotel, Edmonton, April 26-29, 1988. Organized in honor of J. Gordon Kaplan, the conference addresses research related questions in all areas of scholarship and features outstanding speakers from business, government and academe. Among the topics to be discussed are the role and value of university research; long-term consequences of underfunding; avenues for greater private sector participation; new opportunities for knowledge and technology transfer; and R&D policies of OECD countries. For more information, contact Baba Abu-Laban, Chair, Conference Organizing Committee, c/o Office of the President, University of Alberta, Edmonton, Alta. T6G 2P9; telephone messages at (403) 432-2610.

CONFÉRENCE SUR LA RECHERCHE UNIVERSITAIRE EN L'HONNEUR DE L'ANCIEN PRÉSIDENT DE L'ACPU: La Conférence Nationale sur la Recherche Universitaire et l'Avenir du Canada organisée par l'Université d'Alberta se tiendra à l'Hôtel Four Seasons à Edmonton du 26 au 29 avril 1988. Cette conférence, tenue en l'honneur de J. Gordon Kaplan, porte sur des questions reliées à la recherche dans tous les domaines du savoir. Au programme figurent des intervenants provenant du monde des affaires, d'institutions gouvernementales et de milieux académiques. Les sujets traités, entre autres, du rôle et de la valeur de la recherche universitaire, des conséquences à long-terme du sous-financement, des voies menant à une plus grande participation du secteur privé, des nouvelles opportunités concernant le transfert des connaissances et de la technologie, et enfin, des politiques de recherche et de développement dans les pays de l'OCDE. Pour de plus amples informations, veuillez contacter: Dr. Baba Abu-Laban, Président du comité organisateur de la conférence, c/o Office of the President, University of Alberta, Edmonton, Alta. T6G 2P9; messages téléphoniques au (403) 432-2610.



P.M. addresses conference on Technology and Innovation held in Toronto in January



# Unfair hiring practices exposed in Mandel case

## The Academic Corporation

by Allen Fenichel & David Mandel,  
Black Rose Books, Montreal 162 pages,  
1987

by  
Jon Thompson  
Chair, CAUT Academic Freedom and  
Tenure Committee

This is an account of the Mandel case at McGill University. David Mandel held a term appointment in the Department of Political Economy during 1979-80. In the spring of 1980 he was a candidate for a tenure-track position. The departmental appointments committee recommended him, but a majority of the department succeeded in blocking his appointment. Mandel alleged political discrimination, procedural irregularities and violation of CAUT guidelines. The case was investigated by CAUT and the Quebec Human Rights Commission (QHRC). Both these formal inquiries found in Mandel's favour, but his grievance has never been resolved. Allen Fenichel has been Mandel's supporter and advisor throughout the course of the dispute.

"The Academic Corporation" is well organized and makes interesting reading. The authors are sharply critical of McGill, MAUT, CAUT and the Commission. But although they make their own point, the book is not a simple polemic. They are at pains to present a balanced account, throughout most of the book. For instance, there are lengthy quotes from correspondence and recorded testimony so as to place the views of others in context.

The book is of particular interest to members of CAUT. It illustrates a widespread problem in university life, unfair hiring practices. It is a case which the CAUT Board and Academic Freedom and Tenure Committee did not handle well, a view which hardly anyone would likely dispute now, regardless of their original position on the case. CAUT has just undergone an external review which resulted in a major reorganization, including abolition of the Board. The AF&T Committee came through this process unscathed, its work appearing at the top of the list of CAUT operations that generally have functioned well. Nevertheless, the AF&T Committee, as well as the Board, performed less than satisfactorily on the Mandel case, after a certain point in time. It is with the hope that similar problems can be avoided in the future that this review is written. It is written also from the vantage point of someone who was neither a Board nor an AF&T Committee member when the Mandel case was under active discussion.

The best writing is in the introduction by the late Jack Weldon, F.R.S.C. Although written when he was already seriously ill, it presents a forceful summary of the case and its implications, with the urbanity and wit which all those who knew him admired and appreciated. Weldon was especially qualified to review such a case. In addition to his long and distinguished career as an economist and teacher, he had been active in faculty association and public affairs, had been an academic administrator and also a government planner and advisor. He was a founder and early president of MAUT, and a treasurer of CAUT. Weldon was a member of the CAUT Committee of Inquiry into the Webber case, the report of which led to the placing of the President and Board of Memorial University under censure for violation of academic freedom. He also understood what it was like to be in the position of a grievor.

As Weldon put it,

The Appointments Committee designated Mandel as its "preferred candidate." He was also the only Canadian to have been short-listed. Thus, if some other applicant were to be chosen, that other person could not be a Canadian; but then, because of the laws governing jobs and immigration, a non-Canadian could be appointed only if Mandel's suitability were denied: on the face of things Mandel's application would have to be successful. All the same, the application failed...

The Department, in voting to reject the recom-

mendation of the Appointments Committee, did not have the full access to the dossiers of the candidates which was available to the Committee. Further, Mandel was denied formal reasons for the decision. Thus, the Department left itself open to the charge that non-academic considerations had entered the process. Mandel and his supporters alleged that he was discriminated against on political grounds: his Marxist approach to Political Science; his support for local trade unions; the fact that he was a Jew who was sympathetic to Palestinian Arabs. Subsequently they came to the belief that the last factor was the most important, in view of the activities of several dominant senior members of the Department.

Mandel was denied access to appeal or grievance procedures within the University, on the grounds that the available procedures did not cover such cases. He therefore appealed to the CAUT AF&T Committee for assistance, and then also to the Human Rights Commission when the AF&T response initially appeared lukewarm. Eventually, both CAUT and the Commission established formal inquiries into the matter.

The outside inquiries generated great consternation in certain quarters at McGill. This was especially so with regard to the QHRC inquiry in which members of the Department were questioned as to their views on a variety of matters. It is a telling commentary on our ivory towers when, in this day and age, academics who fail to keep their house (a public trust) in order continue to be surprised and

alarmed to find themselves subject to intense outside scrutiny. The fact is that increasingly, over the past generation or so, North American professors who have been subject to serious unfairness in academic status matters at universities with inadequate grievance procedures are appealing to the courts, human rights commissions and to professional associations like the AAUP and CAUT. Courts, human rights commissions and arbitrators have shown increasing willingness to impose fairness and consistency on academic decisions. They have compelled testimony and ordered the production of documents (such as cv's and personnel files) in order to establish whether fairness and consistency prevailed. In reality then, academic communities have a simple choice. They can institute fair assessment procedures and fair internal grievance procedures for disputes that may arise, otherwise, they invite external scrutiny and imposition. A recent example is the case of Julia P. Brown who was denied tenure at Boston University in 1981. Six years later a federal judge and jury awarded her tenure and very substantial damages, in addition to costs and expenses. The jury was given access to the personnel files of many other tenure candidates a BU, and on the basis of this and other evidence found that Brown had been discriminated against on the basis of sex.

Not all grievors have been successful in these long and costly proceedings, even when they have had a strong *prima facie* case. In some cases no investigating body found in their favour. In other

cases there have been favourable findings by independent investigators, but the organizations whose function it was to protect such individuals against arbitrary treatment failed to deliver a remedy. There is often fanciful speculation as to why a given individual undertakes the daunting prospect of pursuing such a case, and why she has the tenacity to continue to pursue it to a conclusion. Some think that she is a fanatic, others that she is the naive tool of more sinister people whose aim it is to embarrass the institution(s) in question. It is simpler and more plausible, however, to attribute this courage and tenacity to strong personal integrity. In any event, it is in our collective interest that in every generation there are such individuals as Brown and Mandel; without them none of us would have rights.

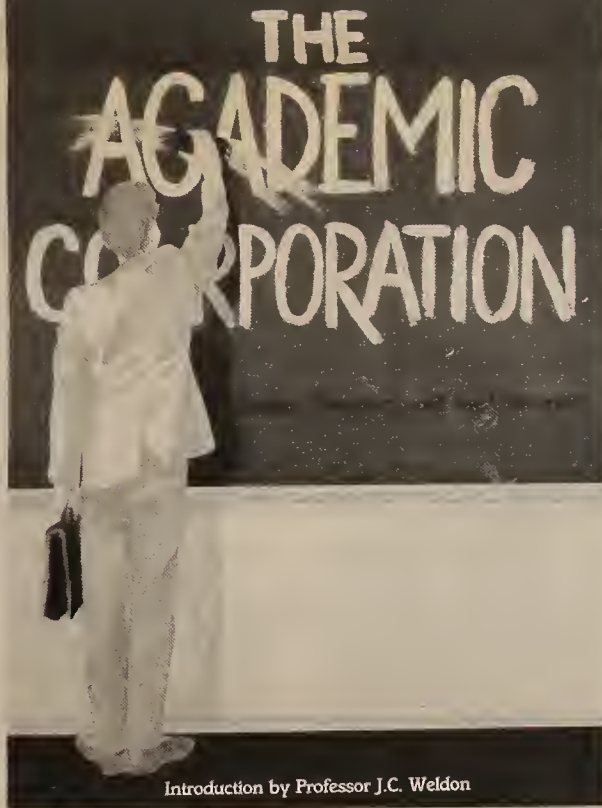
Many of the book's specific criticisms of CAUT and other organizations involved in the Mandel case are justified. On the other hand, the authors' general appreciation of the strengths and weaknesses of democratic organizations such as CAUT, as well as the way in which they function, appears unsophisticated at times.

Mandel was concerned over the AF&T Committee's response in the months after his complaint was initially lodged. The committee normally approaches cases in a careful and deliberate manner. CAUT has no legal status with employers. Its only "weapon" is moral suasion, which depends critically on credibility. Thus, some complaints brought to the AF&T are not accepted after a preliminary investigation and those that are taken up must present a strong *prima facie* case. In the latter event, the Committee often attempts to persuade the administration of the university where the dispute has arisen to investigate it jointly with CAUT. When the administration agrees, the prospects of achieving a remedy satisfactory to the grievor are much greater than when a joint inquiry is not possible. When the AF&T Committee proceeds to establish a formal committee of inquiry of its own, even when the latter leads to the imposition of CAUT censure upon the administration, it can happen that little or no redress is obtained for the grievor, although general improvements in local procedures for the future usually result from such action. The AF&T Committee also considers whether other avenues are available which might be more effective in the circumstances of a given case, such as court or human rights action.

In the Mandel case, the AF&T Committee repeatedly urged the administration at McGill to establish a joint inquiry, but to no avail. In the meantime, the QHRC had become seriously interested in the case and was moving to establish its own formal investigation. The Principal of the University, writing to the AF&T Committee in December 1980, gave this as the reason for not cooperating with CAUT in a joint inquiry, adding that, "We view the Human Rights Commission inquiry as the appropriate external inquiry, one which would fully and exhaustively satisfy the concerns of your Committee and Dr. Mandel." It emerged a little later that McGill's solicitors were simultaneously endeavouring to persuade the Commission to abort the inquiry before it was even started.

At its meeting in early March 1981, the AF&T Committee decided that the best approach for Mandel would be to pursue the human rights inquiry route, even though his personal preference was for either a joint McGill/CAUT inquiry or a unilateral CAUT committee of inquiry. The Committee's reasoning appears to have been based on two factors. Unlike CAUT, the QHRC had the power to order McGill to appoint Mandel and thereby provide Mandel with a remedy he sought, if its inquiry found in his favour. Also, the QHRC had acted vigorously in some cases arising in other sectors of the economy. The Committee advised Mandel and the Commission that it would cooperate with and assist this inquiry.

At this meeting the Committee decided also that it would not establish a formal committee of inquiry of its own under CAUT guidelines. It was aware that the QHRC inquiry would not consider whether such CAUT policies as those concerning academic freedom or Canadianization of universities had been violated, but would consider only the allegation of discrimination in light of the provincial human rights code. Its normal concern, however, is to assist grievors in getting a fair hear-



Introduction by Professor J.C. Weldon



ing and a fair resolution, rather than to conduct an exhaustive study of all of the rules that may have been broken, unless there is no other alternative. Up to this point then, the Committee treated the case in a normal way, i.e. similar to the way in which it has handled a number of other cases of this general type before and since.

Mandel objected to this action as being inadequate. In particular, the QHRC had not yet decided to reject McGill's request to abort its inquiry, so that conceivably there might be no inquiry by either body. He was advised by the Chair of the AF&T Committee that he could appeal the Committee decision to the Board. The CAUT Board, meeting later in March 1981, then had a general discussion of unfair hiring practices, at the conclusion of which it moved to establish a fact-finding committee in the Mandel case. The Board minutes record that such a committee was intended to be different from a committee of inquiry, but do not record the nature of the difference. The Board's motion also directed the AF&T Committee to establish the fact-finding committee. Presumably this was because the Board itself, as a body, had no experience in establishing such committees.

The motion at the Board was moved by the Chair of the AF&T Committee and seconded by her predecessor who was by then a CAUT Vice-President. It is at this point in their narrative that the authors make their only serious error of fact and interpretation, in claiming that the Chair of AF&T was then forced to resign. "In a *quid pro quo*." They seem to have been so pleased with this (erroneous) insight into CAUT policies that they failed to try to reconcile it with the (publicly available) facts.

The Chair of the AF&T Committee did resign at this time, but for reasons quite unrelated to any case before the Committee. A year previously, a dispute had arisen between the Board and the Committee as to the election of a new Chair. In brief, the Committee failed to make a clear recommendation to the Board and the Board then imposed a Chair on the Committee, with the result that further controversy ensued. To resolve this dispute CAUT appointed a fact-finding committee to look into itself, consisting of A.E. Malloch of McGill University. Malloch prepared a written report which was presented to the CAUT Council in May 1981. He found that both the Committee and the Board had misconducted themselves. Among his findings was that the Chair had been improperly elected by the Board. He recommended that, even though this Chair had resigned shortly before the Council meeting and her own conduct was beyond reproach, her election be retroactively nullified in order to clear the record. Council accepted his report.

Far more interesting than the erroneous observation of Mandel and Fenichel is the robustness as a democratic institution that CAUT displayed during this period. It applied its methods for combating unfairness to itself, and accepted and implemented the results. Furthermore, despite this year-long dispute between the Board and the Committee, the Committee handled cases in a normal way and cooperated fully with the Board on such matters whenever necessary. A prime example was the Committee's response to the Board's granting of Mandel's appeal.

The AF&T Committee, meeting next in April, formulated very broad terms of reference for the Fact-Finding Committee. It was to review the entire question of fair hiring practices and to suggest

## Academic communities have a simple choice. They can institute fair assessment procedures and fair internal grievance procedures for disputes that may arise, otherwise, they invite external scrutiny.

improvements to CAUT guidelines in this area, as well as improvements to CAUT procedures for handling cases of this type. It was to investigate also the Mandel case specifically, in a very broad way. The Committee proposed a long and prestigious list of names from which the 3-person Fact-Finding Committee was to be selected. The Board gave its approval in May and authorized the interim Chair and the Secretary of the AF&T Committee to appoint the Fact-Finding Committee, in consultation with FAPUQ since this case arose in Quebec and since, under the CAUT-FAPUQ Accord, FAPUQ normally represented its local associations including MAUT in CAUT Board matters. Dale Gibson (Law, Manitoba) as Chair, and André Côté (Philosophy, Laval) and Keith Johnstone (English, Saskatchewan) as members were appointed a month later. All three had extensive experience in faculty association affairs. Gibson, in particular, was singularly well-qualified to chair a committee with the mandate set out by AF&T and the Board. He was Chair of the Manitoba Human Rights Commission. He also, with Jack Weldon and Olga Favreau, was a member of the Committee of Inquiry chaired by Brough MacPherson which investigated the most recent previous case of political discrimination in a university, the Webber case at Memorial.

The Fact-Finding Committee began to meet in August and visited McGill in early October to investigate the specific matter of the Mandel case. It submitted a draft report to CAUT in March 1982. The draft was distributed to the AF&T Committee and, in the manner of draft reports of committees of inquiry, to interested parties for comments which, in turn, were transmitted to the Fact-Finding Committee for consideration. The draft, insofar as it pertained to Mandel, was favourable to his position. It precipitated strong adverse reaction from MAUT and the McGill administration.

Meanwhile, the QHRC rejected McGill's application to abort its inquiry, and proceedings under an *Enquêteur*, Maître Claude Trudel, appointed by it began in October 1981. Being more formal and adversarial than a CAUT inquiry, its hearings extended over a longer period. The *Enquêteur* did not report to the Commission until November 1982.

The final report of the Fact-Finding Committee was received by CAUT in October 1982. The report was lengthy, thorough and carefully reasoned. The first part, on general matters, analysed the question of academic hiring, along with CAUT guidelines and procedures in this area. It presented detailed proposals for improvements. The second part dealt with the Mandel case. The Committee found that CAUT's guidelines on Canadianization had been violated. It found that there were serious procedural shortcomings. The Committee also concluded that improper motives

had entered the process, with the result that Mandel had been subject to unfair discrimination. Regarding this last finding, the Committee placed the burden of proof on the Department and the University. The general basis for the "reverse onus" approach was explained in the first part of the report, for cases where discriminatory employment practices have been alleged. Mandel had not been given any reasons formally in the first instance. Further, the reasons subsequently advanced by members of the Department during the inquiry to justify their decision were incapable of withstanding scrutiny.

The Fact-Finding Committee concluded that the unfairness to Mandel and the harm to his career were so serious that a substantial remedy was in order. It recommended that Mandel's application for a tenure-stream position at McGill be re-assessed by an independent, external committee, or it such should not be possible, that he be granted a one-year term appointment, renewable once at his option. It recommended also that the university compensate him for lost wages. It recommended further that CAUT publish its report.

Mandel's triumph was short-lived, however, for in late October the CAUT process began to disintegrate. At the AF&T Committee meeting of October 22-23, some members took strong exception to aspects of the report of the Fact-Finding Committee. The result was that a request went to the Board at its meeting a week later, to the effect that it defer action until the AF&T Committee had time to present its comments on the report in detail to the Board, and also until the QHRC had concluded its inquiry. The Board gave audiences to Mandel and to a delegation from MAUT at the same meeting. Mandel urged the Board to act on what was now its report. MAUT objected vigorously to the Board's involvement in the Mandel grievance and to the findings of the Fact-Finding Committee, and attacked the personal integrity of its members. The result was that the Board deferred further action on the report until its March 1983 meeting.

At this meeting Mandel wrote to the CAUT President objecting to what he considered to be improper procedures and unfairness to him. The report of the Fact-Finding Committee on his grievance was a matter between him and the Board which had called for and received it. Therefore, it was inappropriate for the Board to confer special status on two groups, AF&T and MAUT, that were not direct parties to the dispute between him and the University. Further he had had advance notice neither of MAUT's appearance and its intent to dispute the substance of the report, nor of the nature of AF&T's reservations. Thus, he was not given a fair opportunity to respond.

It is difficult not to find merit in these concerns of Mandel. The Fact-Finding Committee was in all respects a *de facto* Committee of Inquiry, which generally followed the CAUT guidelines for the latter. Even the trivial distinction in name as abandoned in the approved minutes of the December 1982 Board meeting. The only difference was that this Committee of Inquiry was established by the Board instead of the AF&T Committee. The only reasonable and consistent procedure would have been for the Board to handle the report in the same manner as AF&T would normally, i.e. pursuant to the guidelines. There should have been, then, no provision for any person or group to appear before the receiver of the report to lobby, be it the grievor, the local association, the university administration or another CAUT committee. Under the guidelines, the receiver may elect to act or not to act on any of the recommendations, but once the final report is received there is no provision for interest groups to dispute or discredit the facts found and conclusions reached and thereby attempt, in effect, to alter them.

The purpose of this aspect of the guidelines, surely, is clear. CAUT relies on moral suasion, which in turn relies on credibility. The most important aspect of credibility is the independence of committees of inquiry and their reports from improper influence by the grievor, the local association, the local administration or, indeed, by CAUT. All have an opportunity to raise and substantiate objections to any aspect of the report at the draft stage. But the final report is final. Any deviation from this practice can only diminish the credibility, and thus the effectiveness, of the committee of inquiry method in future cases.

These then were the serious errors of the Board and the AF&T Committee in the Mandel matter. The Board allowed itself to be influenced by competing interests in a matter of the rights of an individual. The AF&T Committee disputed the facts and conclusions of a highly competent, inde-

pendent, committee of inquiry, in spite of CAUT guidelines, in spite of the wider part created by such action and in spite of the fact that it lacked the first-hand knowledge and experience in the matter at issue on which a dispute might be based with conceivable legitimacy.

In response to Mandel's letter, the President of CAUT wrote on November 19 to explain and justify the procedure at the October Board meeting. He stated that Board meetings were open and that any non-member could speak if invited by the Board. Mandel and MAUT had been invited; the Chair of AF&T was a member. This response, however, can be interpreted as indicating that the Board did not fully grasp the import of its decision in March 1981, to grant Mandel his appeal against the AF&T decision not to have a CAUT investigation of his case. In fact Board meetings were open, normally, because most of the Board's business involved general policy and political matters. It was, however, also Board practice to go into closed session on more sensitive agenda items, for example, those relating to employees of CAUT. By contrast AF&T Committee meetings are closed, normally, because much of its business involves the rights of specific individuals. No non-member can attend meetings to lobby. Interestingly, the Chair of AF&T in a letter dated November 12 to Mandel apparently disagreed somewhat with the President on this point, writing that: "I have to agree with you that the proceedings at the Board were unfortunate."

Thus, while the Board and its individual members no doubt had the best of intentions, and were trying to be fair and open to all, they treated Mandel's grievance as if it were a normal Board agenda item and so inadvertently politicized it. The merits of a case involving the rights of an individual should never be a political matter. The fact that the report also contained recommendations for changes to CAUT policies for the future was no excuse. That section of the report could have been separated easily and discussed in the normal open way.

In November 1982 the QHRC summarily dismissed the report of its *Enquêteur*, purportedly on grounds of insufficient evidence and closed its file on Mandel. Mandel was initially refused access to the *Enquêteur*'s report. This, combined with the paucity of substance in the Commission's dismissal order, left its decision open to much speculation. For example, it was speculated that, for both political and legal reasons, la Commission des droits de la personne du Québec was simply unwilling to take on the Royal Institution for the Advancement of Learning. Indeed remarks subsequently made by the Chair of the Commission informally to Mandel lent support to this conjecture. A couple of months later, after much effort Mandel did receive a copy of the more than one hundred page "insufficient" report of *Enquêteur* Trudel. Only then did Mandel learn that Trudel had found in his favour, concluding that,

There were in this particular case political elements in the full sense of the term that intervened in the collective decision of the Department of Political Science to reject the candidacy of David Mandel, and in these circumstances, the complaint appears to be founded.

At its next two meetings the AF&T Committee debated what advice it would give the Board concerning the Mandel case and the report of the Fact-Finding Committee. It decided to recommend that the Board urge McGill to join with CAUT in a joint inquiry with binding powers. It further decided to provide the Board with an extensive written commentary on the report of the Fact-Finding Committee. It is evident from the final, published, form of this commentary that AF&T was sharply divided, both on the Mandel case and on the general issue of fairness in hiring, with a majority composing the report's conclusions. At its March 1983 meeting the board invited further representations from Mandel and MAUT, as well as from AF&T. It thus continued the politicization of the case and this, perhaps, helped to ensure that it would never arrive at a firm and explicit conclusion on the report of its own Fact-Finding Committee. At this meeting the Board decided to invite McGill to join with it in an inquiry, and resolved to publish an account of the case if McGill refused.

The Principal of McGill responded in June, declining the Board's invitation. He noted that the case had been investigated twice already. He was able to point out that the conclusions of the CAUT Board's Fact-Finding Committee had been

*Voici un compte rendu de l'affaire Mandel à l'université McGill. David Mandel avait été nommé pour une période déterminée au département d'économie politique pour 1979-1980. Au printemps 1980, il a présenté sa candidature à un poste menant à la permanence. Le comité départemental des nominations a recommandé sa candidature, mais une majorité de membres du département ont réussi à empêcher sa nomination. Mandel a prétendu avoir été victime de discrimination politique, de vires de forme et de violation des lignes directrices de l'ACPU. L'affaire a fait l'objet d'une enquête de l'ACPU et de la Commission des droits de la personne du Québec (CDPQ). Ces deux enquêtes non officielles ont penché en faveur de Mandel, mais son grief n'a jamais été réglé. Allen Fenichel s'est occupé d'appuyer et de conseiller Mandel pendant tout le règlement du différend.*

*Dans l'examen de ce livre, Jon Thompson, professeur de mathématique à l'université du Nouveau-Brunswick et président du Comité de la liberté universitaire et de la permanence de l'emploi de l'ACPU, est d'avis que The Academic Corporation est bien agencé et est d'une lecture intéressante. Les auteurs ne négligent pas leurs critiques d'endroit de McGill, du MAUT, de l'ACPU et de la Commission. Mais, bien qu'ils fassent part de leurs points de vue, selon le professeur Thompson, le livre n'est pas une simple polémique. Ils s'emploient très soigneusement à présenter des vues judicieuses dans la majeure partie du livre.*

*Le livre est d'un intérêt particulier pour les membres de l'ACPU, pour illustrer comme il le fait un problème répandu dans la vie universitaire, celui que posent des pratiques d'embauche inéquitable.*



rejected by a majority of the CAUT AF&T Committee.

The Board debated the matter again at several subsequent meetings. In the end, the only action taken was to publish, in the April 1984 issue of the *CAUT Bulletin*, the entire report of the Fact-Finding Committee, together with the extensive commentary by the AF&T Committee and statements by Mandel, MAUT and the McGill administration. Even in this limited action the Board appears to have been following further advice from the AF&T Committee on how to dispose of the Board's report.

Mandel was distressed also by his relations with CAUT officers and staff. At earlier stages he was encouraged to pursue his case vigorously and received various indications of CAUT backing. Later he was treated bureaucratically or formalistically. Reading some of the correspondence, one can appreciate his point. In fairness to these officers and staff, however, they could try to persuade, but could not compel, the democratic bodies, AF&T and the Board, to follow their inclinations. The formalism in some cases has been a device for masking distaste for the direction, and lack thereof, received from these bodies.

It remains to review some of the conclusions reached by Fenichel and Mandel as to the real story behind this unfortunate chain of events at CAUT. The book contains interesting observations throughout, but the arguments, especially on general points, in the last chapter, are not always well-focused. Occasionally they appear distorted by a rigid political framework.

Mandel was concerned about the MAUT and AF&T interventions at the October 1982 and March 1983 Board meetings for the additional reason that, in his view, each had an axe to grind. The AF&T Committee had opposed a CAUT inquiry into his case and had been overruled by the Board on his appeal. MAUT was hostile to his grievance. Thus, in his view, their interventions were not neutral and were prejudicial to the Board's deliberations on the report.

The authors imply that, in part, the Board bowed to pressure from MAUT simply because it was one of CAUT's larger member associations. The interaction between the Board and MAUT was more complex, however. The behaviour of the MAUT delegation, its President especially, served more to discredit MAUT's position than to influence negatively the Board's view of the merits of the case. The President of MAUT unleashed a slanderous personal attack on the Fact-Finding Committee, implying that it was biased. The President implied that Dale Gibson was biased because he had once sat on a committee with Jack Weldon. The purported relevance of this was that Weldon was out of sympathy with the current MAUT leadership and had provided advice to Mandel. He further implied that all members of the Fact-Finding Committee were biased on the Mandel case because they came from unionized faculty associations, whereas MAUT was an association opposed to unionization. The fact that the Committee had investigated a grievance against the administration of McGill University, not MAUT, seemed lost on the MAUT delegation. Conceivably, however, these fantastic allegations might have been plausible to someone in whose mind MAUT and the McGill administration were identified.

MAUT's attitude may, nevertheless, have been a factor in the Board's inaction. Board members will have been aware that the prospects for CAUT being successful in assisting Mandel to achieve redress are much diminished if the local association is hostile to the case. CAUT's methods usually work well only when combined national and local pressure can be brought to bear on the administration. Even then, especially if the case is in an area where CAUT's policy statements are limited, as in the area of appointments (initial or renewal), redress may be very long in coming. Some Board members may have been mindful of the George Abouna and Marlene Webber cases. CAUT had imposed its maximum sanction, censure, on the Calgary and Memorial administrations for these appointment grievances, the merits of which had been established by CAUT committees of inquiry, and the local associations there were supportive; yet these cases had remained unresolved for several years.

As for the AF&T Committee, the Board had abdicated much of its responsibility for the case to it. Sometimes by decision, sometimes by default. The authors are justified in questioning this. Again, however, the situation is more complex than their analysis indicates. It is true that the 1980-81 AF&T Committee refused Mandel's request for a CAUT

inquiry, advising instead that he pursue the human rights avenue and that AF&T would assist him in that regard. However, it was this same 1980-81 AF&T Committee which accepted the Board's reversal willingly and established for Mandel a Fact-Finding Committee with a very strong membership and very broad terms of reference. Clearly, the 1980-81 AF&T Committee had no objection in principle to a thorough CAUT inquiry into the general and specific issues raised by the case. Otherwise, it could easily have proposed much narrower terms of reference which would, in turn, almost certainly have been approved by the Board.

The important question then, is why a majority of the 1982-83 AF&T Committee displayed such unprecedented opposition to the report of a committee of inquiry. In the opinion of this reviewer, the answer is contained in the November 12, 1982 letter from the Chair of AF&T to Mandel:

The AF&T Committee which met in August and October to discuss the report was, with two exceptions, completely changed in personnel from the committee which rejected your original request.

As a result of two years of normal turn-over due to expiry of terms, the composition of the 1982-83 committee was very different. This illustrates a feature of democratic structures which is both a general strength and a particular weakness. The successor group may be antipathetic to the concerns of its predecessor. It is entirely possible that had the report of the Fact-Finding Committee been received a couple of years earlier, or a couple of years later, a majority of the AF&T Committee would have supported it as strongly as a majority of the 1982-83 Committee opposed it. Since the Board was disposed to defer to the expertise of AF&T in grievance matters, this case may well have had a very different outcome if the membership of the AF&T had been slightly different in that year.

It is important to note that the Board, after voting to receive the report, never did vote to accept or reject its findings and recommendations. Fenichel and Mandel have chosen to interpret this inaction as a rejection, perhaps out of exasperation. It is possible to infer that some Board members were persuaded that the case had merit, but that further significant CAUT action would be futile, because the AF&T commentary had cast some doubt on the report and because CAUT would get no local cooperation from MAUT. The dismissal of the case by the QHRC may have further cooled feet that were already getting cold, even though the Commission's purview was much narrower than that of CAUT.

The AF&T commentary, published with the report in the April 1984 *Bulletin*, is revealing. The commentary consists of lengthy, articulate, but often tendentious or trivial, arguments by the majority of the AF&T Committee against the various sections of the report, interspersed with brief, sharp and cogent counter-arguments by the minority in favour of the corresponding sections. At times one feels that the majority was caught up in an academic debating exercise. More substantially, however, the report and the reaction to it laid bare some deep-seated divisions within the Canadian academic community, divisions which were reflected in the composition of the 1982-83 AF&T Committee. The divisive issues are Canadianization, whether job applicants have any rights to fair treatment, and whether paternalistic university governance is better than democratic or collegial. The last mentioned distinction is sometimes confused with the distinction between unionized and non-unionized collegial governing structures, for cosmetic purposes.

Canadianization has been contentious for most of the past two decades, the main battles occurring in the 1970's, but with occasional outbreaks more recently. CAUT's policy statement was approved by Council in 1977. It is beyond dispute that these guidelines were violated in the Mandel case. The dispute within the AF&T Committee was over what this violation meant and whether it was wise for CAUT to try to enforce its own guidelines (with serious moral suasion). The majority of AF&T may have misread or even disagreed with the policy statement. It says,

The appointment should be offered to the best-qualified Canadian who meets the stated requirements, unless...the appoint-

## The Fact-Finding Committee concluded that the unfairness to Mandel and the harm to his career were so serious that a substantial remedy was in order.

ment in the case of a non-Canadian is justified.

and also says,

The CAUT is always prepared to investigate any allegations of anti-Canadian discrimination in appointments, and to endeavour to correct improper or unsatisfactory practices.

Unfair hiring practices have been around for a very long time. The only fundamental changes have been in the nature of the groups with the power to be unfair. The changes in the academic world have followed general changes in attitudes in the larger society. During each transitional period there have been those who have reacted against change, even though it was inevitable. The grounds for alarm, when stripped of rhetoric, have always amounted to, "the sky is falling".

In our generation, ordinary faculty members have much of the control over hiring (with relatively few exceptions). It has been claimed that institution of modest procedures to guard against discriminatory hiring practices, and to rectify past discriminatory imbalances (for example, such procedures as CAUT's positive action policy statements regarding Canadians, dated 1977, and women, dated 1985), will constrain or diminish rights which CAUT and other groups have long fought to entrench. The rights supposedly threatened include academic freedom, tenure and collegial decision making. Such concerns appear to have informed the commentary by the majority of the 1982-83 AF&T Committee.

These concerns are misplaced, as well as futile. Rights are not static, but evolve and they evolve as a nonlinear open system. Extension of rights to a new group or creation of a new right need not entail a corresponding diminution for another group. What is diminished in such a process is not a legitimate right, but rather the power to act in an arbitrary and unfair manner. The Fact-Finding Committee gave considerable and careful attention to such matters in its report.

Historical articles by Michiel Horn, Donald C. Savage and others published in the *Bulletin* identify three broad phases in the past century regarding academic hiring control. In the first, governments (or the churches, depending on the type of university) intervened at pleasure. For instance, Toronto was forced to hire Hicks over Husley, the former being distinguished as the Premier's nephew. In the second, control resided with presidents, with the intent that they would hold governments or other external sources of pressure at bay. Presidents, however, could also act arbitrarily. The end of this period was foretold by the Crowe case at United College (Winnipeg). We may now be in a transitional period between the third phase, of faculty control, and a fourth phase. It is not yet clear what the dominant features of this new phase will be, but they are virtually certain to involve more fairness in hiring. The academic community, CAUT in particular, has an interest in having a positive influence over this transition. If it digs in its heels, change will be imposed from the outside, by courts, human rights tribunals, or general public pressure; in such even the best of structures may be rather less congenial. Those who doubt the presence of change should consider the implications of several of the cases which have received public attention in recent years. In addition to Mandel, there are, for example, the cases of Sheila McIntyre (Law, Queen's) and Aleksandra Vinogradov (Engineering, Calgary). First, the unfairness in such cases was caused primarily by faculty members; senior administrators such as Deans and Presidents simply confirmed and continued it. Second, highly qualified persons wishing to embark on an academic career are no longer content to be excluded or marginalized because of their views, sex or personality, and the public and public institutions are prepared to assist them.

Fenichel and Mandel have concluded, on the basis of this case and a few others familiar to them,

that academic freedom and human rights, in current North American usage, are essentially ideologies which are "there to create the impression that there really is recourse" against arbitrary treatment. Correspondingly, the agencies like CAUT and QHRC which dispense these opiates, to use another Marxist term, serve principally the maintenance of existing power structures. CAUT's handling of this case can be explained, but not excused and hence the authors' frustration is understandable. However, there are so many positive counter-examples in the three decades of active CAUT interest in rights matters, both general (in extensive policy development) and specific (in successful resolution of grievances), that this charge can be discounted as based on frustration. Indeed the authors themselves retreat somewhat from their extravagance a page later.

There are two very positive things that can be said of CAUT in connection with this case. One is left unstated by the authors, the other perhaps unnoticed by them. The first is that the only public vindication that Mandel's position on the case has received was provided by CAUT, directly and indirectly. It was because of CAUT's long-standing credibility as an organization that it was able to assemble a Fact-Finding Committee of the calibre of this one. It was because of the extensive body of widely accepted policies developed by CAUT that this Fact-Finding Committee was able to find in Mandel's favour in its report. It was CAUT which published the report. It was a minority of the AF&T Committee which effectively defended this report from the most articulate criticism it received, albeit by a majority of the same Committee. Even the QHRC Enquêteur, in reaching his favourable conclusion, relied to some extent on the work of the CAUT Fact-Finding Committee.

The second positive thing pertains to the fact that CAUT policies have their greatest effect when its member associations negotiate their incorporation into local terms and conditions of employment. Many associations have accomplished this with the policy on Canadianization. For example, the collective agreement at the reviewer's university has contained since 1980 the following provision, which is fully grievable and arbitrable.

The best qualified Canadian who meets the advertised requirements shall be appointed unless the appointment of a non-Canadian is justified on the basis of superior academic or professional qualifications, or expertise. The requirements shall not deliberately place Canadian applicants at a disadvantage.

Had such a provision been in force at McGill in 1981, Mandel would have had a reasonable prospect of success with his grievance.

Finally, it must be admitted that the Mandel case exposed inadequacies in CAUT procedures and policies. The Board was too large and inexperienced a body to receive appeals against AF&T decisions and to handle grievances then accepted. Following the 1987 constitutional changes, such appeals will be heard and handled by the Executive Committee, a much smaller body which also, as a body, has some experience with grievances, those of CAUT employees. CAUT's policy statements concerning hiring and re-hiring at the time of this case reflected the third historical phase. These policies were directed primarily toward protecting the rights of faculty members to have a major influence on academic decisions. The Canadianization policy was a step beyond this and most recently the further step constituted by the positive action policy regarding women was taken. The Fact-Finding Committee drew attention to the need for a general policy designed to ensure that all decisions in academic hiring are made on sound academic grounds. It drafted a policy, "to ensure fair hiring procedures in the universities," as requested in the terms of reference given to it by AF&T and the Board. But at the time AF&T did little and the Board nothing to implement such a policy. Currently, however, both the AF&T and Status of Women Committees of CAUT are working on this general recommendation of Professors Gibson, Côté and Johnstone.





## L'Accord du lac Meech — peut-il supplanter les droits à l'égalité des sexes?

par Lowell Murray

*Voici le premier d'une série de trois articles rédigés par le sénateur Murray sur l'Accord du lac Meech et qui paraîtront dans le Bulletin.*

Un tel consensus se dégage des opinions d'experts entendues par le comité parlementaire qui a étudié l'Accord Constitutionnel de 1987 : l'Accord constitue un ensemble raisonnable qui renforce des maintenant le fédéralisme canadien et jette des bases solides en vue de progrès futurs.

En recommandant l'adoption de l'Accord, le Comité traduit fidèlement le témoignage d'un grand nombre d'universitaires et d'experts du droit et des relations fédérales-provinciales.

Par ailleurs, des propositions ont été faites pour rouvrir l'Accord aux négociations afin d'en revoir presque toutes les dispositions.

Cet Accord nous a permis d'établir un juste équilibre entre les divers intérêts en cause et il ne peut être ouvert à la négociation sans risquer d'annuler les progrès réalisés jusqu'ici. Accepter ne serait-ce qu'une modification susciterait des pressions irrésistibles pour d'autres, et provoquerait l'effritement de l'entente.

Le Comité a noté que "le rejet de ce que les premiers ministres ont réalisé [...] ne résoudrait pas les problèmes véritables des intéressés."

De plus, il n'a découvert aucune erreur enseignée, seul motif qui aurait justifié, aux yeux des premiers ministres, la reouverture de l'Accord à la négociation.

La question des relations entre la Charte canadienne des droits et libertés et la reconnaissance du Québec comme "Société distincte" a longtemps retenu l'attention du Comité au cours de ses audiences. Cette reconnaissance pourrait-elle supplanter ou remplacer certains droits prévus par la Charte, par exemple celui de l'égalité des sexes?

Le poids écrasant des témoignages d'experts a renforcé ce que les conseillers juridiques des premiers ministres leur avaient garanti avant que ceux-ci ne parafent l'Accord, à savoir que la disposition relative à la société distincte ne supplanterait, remplacerait ou enlèverait aucun droit conféré par la Charte.

Personnellement, si je croyais que les droits à l'égalité et les autres droits pouvaient être supplantés, je serais le premier à réclamer une modification, et si, l'on ne faisait pas droit à ma requête, à voter contre l'adoption de l'Accord lorsque celui-ci serait mis aux voix au Sénat.

Inutile de dire que j'ai applaudi à la conclusion du Comité sur cette question à l'effet que "cette clause n'atténue réellement en rien [...] l'actuelle protection constitutionnelle des droits individuels, y compris ceux garantissant l'égalité aux personnes des deux sexes."

Cette conclusion concorde en tous points avec le témoignage d'experts juristes tel William Lederman, doyen des constitutionnalistes canadiens, qui a déclaré que "pour ce qui est de son interprétation, je crois qu'il a le droit à l'égalité des sexes" parle de lui-même."

Cela ne signifie pas que la disposition relative à la société distincte soit dénuée de sens, bien entendu, mais elle diffère complètement de l'article 33 de la Charte. Cet article, qui nous vient de la réforme constitutionnelle de 1982, permet aux gouvernements d'adopter des lois qui supplantent des libertés individuelles telles la liberté d'expression et celle d'être protégé contre toute discrimination fondée sur la religion ou la race.

La disposition relative à la société distincte n'est pas, non plus, de même nature que l'article 1 de la Charte. Cet article, qui découle également de la réforme de 1982, permet aux assemblées législatives d'adopter des lois limitant les droits et libertés conférés par la Charte dans la mesure où les tribunaux jugent que ces limites sont raisonnables et justifiables dans une société libre et démocratique.

Contrairement aux articles 1 et 33, la disposition touchant la dualité linguistique et la société distincte constitue ce que les juristes appellent une "disposition d'interprétation". À ce titre, elle ne confère pas de pouvoirs aux gouvernements ni ne supprime des droits de fond, mais elle peut servir aux tribunaux à préciser l'un des de la Constitution, la Charte des droits et libertés.

Dans l'interprétation de cette dernière, les tribunaux pourront tenir compte du caractère distinct du Québec et de la dualité linguistique du Canada, comme ils tiennent aujourd'hui compte de la re-

connaissance de notre patrimoine culturel que l'on retrouve dans une autre disposition d'interprétation.

Comme il le mentionne dans son rapport, "le Comité mixte croit que la définition des limites raisonnables [...] devrait relever des tribunaux. [...] Lorsque la Charte a été insérée dans la Constitution en 1982, on a décidé de laisser aux tribunaux le soin d'en juger selon les faits de chaque cause qu'ils ont à trancher. [...] rien dans les dispositions de l'Accord constitutionnel de 1987 ne disposition à la règle d'interprétation de la "dualité linguistique" et de la "société distincte" nous amène à proposer d'autres solutions."

Certains milieux semblent craindre qu'un éventuel gouvernement québécois peu respectueux des libertés individuelles pourrait tenter d'invoquer la disposition touchant la société distincte pour fouler aux pieds des droits fondamentaux.

Outre le poids des opinions d'experts selon lesquelles une telle éventualité n'est pas légalement possible, je partage l'opinion du professeur Lederman et d'autres personnes averties selon lesquels les Québécois ne se laissent devancer par personne sur le plan du respect des valeurs démocratiques. Il est en effet largement reconnu que la législation québécoise touchant les droits de la personne est celle qui offre la meilleure protection au pays.

Le témoignage de la Fédération des femmes du Québec, le plus important groupe féminin de cette province, renforce d'ailleurs mes convictions profondes à cet égard.

À titre de porte-parole de femmes qui vivent au sein même de cette société distincte, la Fédération a déclaré devant le Comité mixte: "Quant à la relation entre l'application de l'Accord et le respect des droits d'égalité, nous n'avons pas pu arriver à la conclusion que l'Accord représente un danger particulier." La Fédération a d'ailleurs repris cette position dans un télégramme adressé au Premier ministre, le 26 octobre 1987.

En fait, contrairement à ce qui était le cas sous le gouvernement du Parti québécois, qui avait demandé que le Québec soit à toutes fins pratiques soustrait à l'application de la Charte, le gouvernement de M. Bourassa et l'Assemblée nationale du Québec ont maintenant adopté la Charte sans aucune réserve.

Il ne faut pas oublier que les femmes et les autres groupes sociaux importants qui réclament actuellement des changements à l'Accord ont été reconnus lors de la réforme constitutionnelle de 1982.

En 1982, seul le Québec avait été mis de côté. Ceux qui réclament des changements devraient peser le fait que l'objectif fondamental de l'Accord est de réparer les dommages causés à l'unité nationale en 1982, par suite d'une réforme constitutionnelle opérée sans la participation du gouvernement élu du Québec et de son assemblée législative.

L'un des principaux éléments de l'engagement de notre gouvernement sur le plan de la réconciliation nationale consiste à mettre un terme à l'isolement du Québec. Cet objectif a été repris par les dix premiers ministres provinciaux qui, en 1986, en ont fait la plus importante de leurs priorités constitutionnelles.

Après 20 années d'échec, voilà que l'Accord répond à tout le moins aux préoccupations du Québec, et ce, au sein d'un Canada uni où la Charte protège pleinement les droits de la personne.

L'Accord renforce le Canada en établissant un cadre qui favorise la collaboration fédérale-provinciale, fondée sur le respect mutuel, en vue de répondre aux besoins des Canadiens.

Si les pressions de ceux qui réclament des modifications sonnaient le glas de l'Accord, ce progrès serait anéanti et nous laisserions aux générations futures l'héritage malheureux de l'isolement du Québec par rapport au processus constitutionnel.

Voilà pourquoi les premiers ministres sont convenus que seule une erreur insigne justifierait la reouverture de l'Accord: en cinq semaines d'audiences, le Comité a réuni suffisamment de témoignages pour conclure que l'Accord ne contenait aucune erreur semblable.

C'est ce qui me permet d'affirmer qu'il n'existe simplement pas de motif légitime, d'ordre moral ou même pratique, justifiant la reouverture de

## Could the Meech Lake Accord override sexual equality rights?

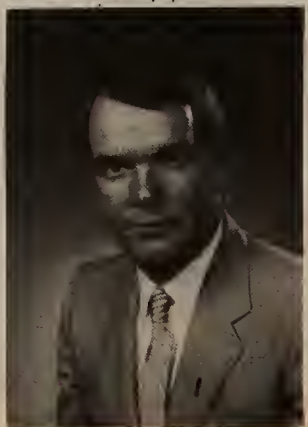
by Senator Lowell Murray

*This is the first of three articles on the Meech Lake Accord by Senator Murray to be published in the Bulletin.*

A clear consensus of expert opinion emerged before the Parliamentary Committee that studied the Constitutional Accord of 1987: the Accord is a reasonable package which strengthens Canadian federalism today and lays a firm base for future progress.

The Committee's recommendation that the Accord be adopted reflects the testimony of a battery of scholars and seasoned practitioners of the law and federal-provincial relations.

On the other hand, proposals have been ad-



Senator Lowell Murray

vanced to re-open the Accord for renegotiation to revise virtually every clause of the Accord.

The Accord embodies a fine balance of interests, and it cannot be re-opened without risking the progress that has been made. One amendment would lead to irresistible pressure for more, and the agreement would unravel.

The Committee noted that "rejection of what First Ministers accomplished ... would not solve the real problems for the people involved."

One issue attracted a good deal of attention at the Committee's hearings — the relationship between the Canadian Charter of Rights and Freedoms and the recognition of Quebec's distinct society. Could this recognition override or supersede Charter rights such as sexual equality?

The overwhelming weight of expert testimony reinforced what First Ministers were assured by their legal advisers before they signed the Accord: that the distinct society clause will not override, supersede or take away Charter rights.

If I personally believed that equality and other rights could be overridden, I would be the first to advocate amendment, and if that were not forthcoming to vote against adoption of the Accord when it comes to a vote in the Senate.

Needless to say, I welcomed the Committee's conclusion on this matter: "We do not believe that the entrenchment of this clause will in any realistic way erode the present constitutional protections of individual rights, including gender equality rights."

This conclusion was fully consistent with the testimony of legal experts such as William Lederman, dean of Canadian constitutional scholars, who said that sexual equality rights continue to "speak loudly and clearly and they ride right through."

The distinct society clause is not meaningless, of course, but it is not at all like section 33 of the Charter. Section 33, part of the constitutional reform of 1982, permits governments to enact laws that override such individual freedoms as freedom

of expression and freedom from discrimination on religious and racial grounds.

Nor is the distinct society clause of the same nature as section 1 of the Charter. Also part of the 1982 reform, section 1 allows legislatures to pass laws that limit any rights or freedoms in the Charter as long as the courts find the limitations reasonable and demonstrably justified in a free and democratic society.

Unlike sections 1 and 33, the linguistic duality/distinct society clause is what lawyers call an "interpretation provision." As such, it does not create governmental powers or override substantive rights, but could be used by the courts to shed light on the meaning of the Constitution, including the Charter.

Just like the recognition of our multicultural heritage found in another interpretation clause, Quebec's distinct identity and Canada's linguistic duality will be factors the courts can take into account in interpreting the Charter.

As the Committee pointed out in its report, "the decision was taken in 1982, when the Charter was introduced, to leave these questions of balance to be determined by the courts on the facts of a particular case" and "nothing in the 1987 Constitutional Accord relating to the linguistic duality/distinct society rule of interpretation calls for a different solution."

There seems to be a fear in some quarters that a future mean spirited Quebec government might try to invoke the distinct society clause to trample basic rights.

Apart from the weight of expert opinion that this is not legally possible, I share the opinion of Professor Lederman and others that Quebecers are second to none in their respect for democratic values. Quebec's human rights legislation is widely regarded as the strongest in the country.

My fundamental convictions in this regard are bolstered by the testimony of the Fédération des femmes du Québec, the largest voluntary women's group in the province.

Speaking for women who actually live in the distinct society, the Fédération told the Special Joint Committee: "As to the relationship between the implementation of the Accord and equality rights, we have been unable to conclude that the Accord poses any particular danger." The Fédération restated this position in a telex of October 26, 1987 to the Prime Minister.

In fact, unlike the Parti québécois government which demanded that Quebec be virtually exempted from the Charter, the Bourassa government and the Quebec Assembly have now embraced the Charter without reservation.

We should remember that women and other major social groups now pressing for changes in the Accord were recognized in the 1982 constitutional reform.

Only Quebec was left out.

Those who seek amendments should reflect on the fact that the fundamental goal of the Accord is to repair the damage done to national unity in 1982 when constitutional reform went ahead without the participation of Quebec's elected government and Assembly.

Ending Quebec's isolation is a key element of our commitment as a Government to national reconciliation, and it was also accepted by the 10 Premiers in 1986 as their top constitutional priority.

Now, after 20 years of failure, the Accord at last accommodates Quebec's concerns within a united Canada where human rights are fully protected by the Charter.

The Accord also makes Canada stronger by establishing a framework for growing federal-provincial cooperation, based on mutual respect, in meeting the needs of Canadians.

If the pressure for amendments scuttled the Accord, we would forego this progress and leave future generations the unfortunate legacy of Quebec's isolation from the constitutional process.

This is why First Ministers agreed that only an egregious error would justify re-opening the Accord — and the Committee concluded with ample evidence from its five weeks of hearings that there is no egregious error.

This is why I say there is simply no morally



Lac Meech ..... 8

l'Accord à la négociation.

Aucune constitution ne sera jamais parfaite. Ainsi, dans la réforme de 1982, les gouvernements ont adopté une disposition "dérégatoire" qui permet au Parlement et aux assemblées législatives de suspendre la plupart des droits conférés par la Charte. Le Premier ministre de l'époque a choisi d'opérer la réforme en dépit de cette lacune. Comme le Comité mixte l'a affirmé, voilà quelque chose que les canadiens pourrions réexaminer lorsque aura pris fin l'actuelle ronde de discussions constitutionnelles sur le Québec.

Le défi qu'il nous faut maintenant relever est celui de procéder à l'adoption de l'Accord de manière à pouvoir envisager de nouveaux progrès. Je suis heureux de voir que c'est par une écrasante majorité de 242 voix contre 16, et avec l'appui des trois chefs de parti, que la Chambre des communes a sur elever ce défi, tout comme les assemblées législatives du Québec, de la Saskatchewan et de l'Alberta.

Lake Meech ..... 8

legitimate or even pragmatic reason to re-open the Accord for renegotiation.

No constitution is ever perfect. In the 1982 reform, for example, governments entrenched a "notwithstanding" provision which allows Parliament and legislatures to set aside most Charter rights. The Prime Minister of the day chose to proceed with the amendment despite this flaw. As the Joint Committee has suggested, this is something we can, as a nation, take another look at when the current Quebec round of constitutional reform is completed.

Our challenge now is to move forward by adopting this Accord so we can then turn our eyes to future progress. I am pleased that by an overwhelming majority of 242 to 16 votes, and with the support of all three party leaders, the House of Commons has joined the legislatures of Quebec, Saskatchewan and Alberta in accepting this challenge.

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# Status of Women

## The assessment of excellence

by Rose Sheinin  
Vice-Dean  
Graduate Studies  
University of Toronto

*This column is adapted from a speech given by Dr. Sheinin at the CAUT Status of Women Workshop in Fredericton in October, 1987.*

Today, in Canadian universities, women make up well over 50 percent of the student body, averaged across all faculties and disciplines. As well, the professoriate comprises 18 to 25 percent women, and is growing. This new situation has presented the university community as a whole with a dilemma that continues to dog us: our assessment of excellence.

As women declared themselves scholars and academics in the latter half of the last century, two parallel streams of scholarship and professoriate evolved. One was in the classical university structure, the other comprised the women's departments, faculties, colleges and universities. The separate streams applied the same objective standards of excellence to completely distinct subsets of the guild of scholars and academics. The subjective criteria were, however, markedly different; the differences being largely determined by imperatives (real or imagined) of gender.

As rational scholars, it would seem likely that we should easily agree on the objective criteria of excellence. The subjective criteria continue to present us with a very difficult problem, primarily because we insist that they do not exist.

We proclaim that all criteria of excellence are "gender-blind". And yet we must know that subjective criteria usually derive from the fact that members of a guild self-define and self-select. In the past, and even into the present, the all-male guild has confused subjective parameters of their own shared male experience as scholars and academics, with objective criteria of excellence which should indeed be gender neutral.

A good example of the debate is currently going on in the pages of the *University of Toronto Bulletin*, as this institution leads the way to confronting the very difficult problems of converting the world of Canadian academia, from what was literally an Old Boy's Network, to a real collective of women and men dedicated to the highest standards and principles of scholarship, teaching and research. Because we are agreed that Canadian men and women, like those elsewhere, share the potential for such achievements equally, there is every expectation that the guild of scholars and

academics should reflect Canadian society. This should translate into a professoriate which is 52% women.

In an article entitled "Gender and hiring: a flawed policy", Dr. Michael Marcus argues that "...Candidates should be judged solely and exclusively on the basis of their academic performance and potential." ... "appointments" (should) "be made on strictly professional criteria."

Who would disagree with such sentiments? And yet a brief glance at history tells us that for more than ten centuries, those who judge excellence in academics have continued to use standards which were defined exclusively by a very select group of men, to accommodate those whom they continued to select.

In another article in the *Bulletin*, Dr. Wayne Sumner of the Department of Philosophy says:

"When discrimination against women has achieved systemic status, gender need not be appealed to as a factor independent of academic merit. Instead, stereotypical attitudes prejudicial to women permeate and corrode the very process of 'purely academic' assessment. Although the expressions of these attitudes may be invisible during the deliberative process, they can easily be recognized when stripped of their protective colouration. Generally speaking, the crucial intervention starts off looking positive enough: 'Yes, I agree that she has excellent qualifications on paper, but ...'. Then follows one or another item drawn from the standard repertoire (and usually delivered in a tone of proud regret): '... isn't she a bit strident and aggressive?', or '... will she fit in as a member of the (all-male) team?', or '... is she forceful enough to handle those large introductory classes?', or '... does she really need the job, since her husband is working?', or '... won't she just leave in a few years anyway to raise a family?', or ..."

Dr. Sumner goes further in his analysis of how we assess excellence of women in the university and says:

"All of the participants in the current debate appear to agree on two salient points: sex discrimination has played a significant role in the hiring practices of this university and women have been its principal victims. The mechanisms of this discrimination have, of course, been covert: prejudicial treatment of female job candidates is nowhere authorized in the University's present appointment policy, and no faculty member would admit to having practised it under that description. Indeed, it has taken the form of what the Supreme Court of Canada recently defined as "systemic discrimination", namely "discrimination that results from the simple operation of established procedures of recruitment, hiring and promotion, none of which is necessarily designed to promote discrimination".

What can we do to ensure that the objective criteria of excellence are applied in such a way that men and women in our greater Canadian society (and therefore including groups who have consistently been subject to discrimination by exclusion from academia) are offered true equality of opportunity in our academic workplace.

Dr. Mary Seeman of the Department of Psychiatry of the University of Toronto emphasizes that a (professional) "candidate is often selected on grounds of such hard-to-measure elements as quality of mind, intellectual curiosity, lecturing ability, creativity and prospects of future growth. Fortunately for the human species but unfortunately for search committees, men and women more often than not appreciate somewhat different qualities of mind. Intellectual curiosity is expressed differently in men and women. Men and women have different lecturing styles; women's preferred styles (more back and forth discussion, fewer jokes, less dogmatism) may not appeal to men. Women's creativity, traditionally, is expressed in the enhancement and nurturance of their students' and colleagues' creative efforts, sometimes at the ex-

pense of their own. Men make sure that attribution and recognition go to them. The prediction of future growth is fraught with difficulties. I would guess that it is correct 50 percent of the time. One tends to see future prospects in those with whom one identifies, i.e., in whose career path one recognized one's past self. Men would naturally see these prospects more readily in men, especially since women, by virtue of childbearing, promise an interrupted, perhaps less straightforward climb to the top."

The debate about the assessment of excellence at the University of Toronto is extremely important. It is a welcome breeze of fresh and open air on a subject which has been kept secret to the guild in the past. I sincerely hope that this wind will freshen and blow the cobwebs of the centuries from our minds and permit us to ally forth with new concepts of standards of excellence, exemplars and mechanisms to apply them in assessment procedures which are in accord with the present and the future to which we look with great expectation.

A statement in the first Ontario University Act of 1907 says that "no woman shall, by reason of her sex, be deprived of any advantage or privilege accorded male students of the University".

This is a most interesting statement of Affirmative Action, Avoidance of Sex Stereotyping, Equity in the Workplace and Equality of Opportunity. It could serve us in the present context, if we simply replaced the word "student" with "scholars and professoriate".

We would recognize and acknowledge the fact that women and men are different and proceed beyond the obvious cry of "Vive la différence!" We would understand that women are more equal than men, and perhaps deserve to be treated so, because they bear the babies and thereby ensure the survival of the species. We would therefore ensure that the subjective framework of gender, space and time which presently define the steps to an academic career are not allowed to overshadow or interfere with the all-important objective criteria of excellence which women can, and should be encouraged, to fulfill.

Then we would be able to set aside the complaint of Virginia Woolf, who said, "The only charge that I could bring against the Fellows and Scholars of whatever the college might happen to be was that in protection of their turf, which has been rolled for 300 years in succession they had sent my little fish into hiding".

## IN/PRINTS

Books received by *The Bulletin*. Unless otherwise noted, information was supplied by the publisher. Some books may be reviewed later.

**THE COMPLEAT ACADEMIC: A PRACTICAL GUIDE FOR THE BEGINNING SOCIAL SCIENTIST.** Edited by Mark Zanna and John Darley. Random House, 1987. This book provides senior graduate students and others with practical knowledge about becoming and being a professor. The authors look at how to get a job, manage time, teach and organize courses, do research, advise graduate students, obtain grants, write articles... Professors Zanna and Darley teach at the University of Waterloo and Princeton University respectively.

**WOLLASTON: PEOPLE RESISTING GENOCIDE.** edited by Miles Goldstick. Black Rose Books, Montreal, 1988. More uranium is mined in northern Saskatchewan than anywhere else in the Western World. Much of it is mined on or near Native lands. This is the story of the Native people's struggle to protect their homes from the immediate and long-term environmental effects of uranium mining, and to have a say in how their lands are used.



# British Columbia Court of Appeal judgement on mandatory retirement case at University of British Columbia

by Victor W. Sim  
CAUT Associate Executive Secretary

On January 6, 1988 a three-judge panel of the British Columbia Court of Appeal issued a judgement in a mandatory retirement case involving two employees of the University of British Columbia (a faculty member in Medicine and a member of the staff of the Registrar's office). In allowing the appeal against a lower court decision that the University mandatory retirement policy was valid the Court of Appeal found that:

The University's mandatory retirement policy and the contracts with the plaintiffs embodying it are not subject to the Charter (of Rights and Freedoms). However, the provision limiting the (British Columbia) Human Rights Act's protection to persons between the ages of 45 and 65 is contrary to s.15(1) of the Charter, and is of no force and effect under s.52 of the Charter. The University cannot justify its policy of mandatory retirement at age 65 on the basis of the age distinction in the Act.

The judgement stands in marked contrast to the recent decision of the Ontario Court of Appeal in a similar case involving members of the academic staff at several Ontario universities (see memo 87-75). The Court found in that judgement too that the universities are not subject to the Charter prohibition of discrimination on grounds of age and that a provision of the Ontario Human Rights Act, which restricts protection against discrimination on the basis of age to persons less than 65, is in breach of the Charter. It concluded, however, that the Ontario provision was justified under s.1 of the Charter as "...a reasonable limit justified in a free and democratic society". The BC court, in contrast, found that the provision of the Human Rights Act in that province could not be justified under s.1 of the Charter.

The CAUT Council will decide at its meeting on January 30-31 whether to seek leave to appeal the Ontario judgement to the Supreme Court. The differences between the British Columbia and Ontario judgements suggest that the Supreme Court of Canada would be likely to hear the appeal.

A summary of the British Columbia judgement follows:

## 1. Applicability of the Charter to the University

The court first addressed the question of whether the Charter of Rights and Freedoms applies to contracts of employment in the University and to mandatory retirement policies which those contracts contain. The Charter applies (s.32) to the Parliament and government of Canada and to the legislatures and governments of the provinces in respect of all matters within their legislative competence. The activities of private persons and in-

stitutions are not governed by the Charter.

According to the B.C. Court of Appeal, Charter cases already considered by the Supreme Court of Canada have established that the actions of "subordinate" bodies (such as universities, which are established by statute) may be subject to the Charter if there is a connection which is direct and "capable of being defined with some precision" between the Charter claim under consideration and a government action. The BC Court of Appeal interpreted this to mean that an impugned policy (e.g. mandatory retirement) of a body such as a university will be subject to the Charter only "...to the extent that it bears a direct and definable connection to an Act of Parliament, the legislatures or their executives, thereby establishing an exercise of governmental power".

The court suggested that the necessary connection could be established by evidence that the government exerted such control over the University that the policy in question could be regarded as a government policy or a policy developed under specific delegation of a government power.

In order to determine whether sufficient government control was present the court examined the management and administration of the University of British Columbia under the terms of the provincial University Act and concluded that the provincial government does not have a sufficient degree of control over, or connection with, the University to bring it under the terms of the Charter. The government does not have, for example, power to "select" a majority of members of the Board of Governors. It appoints only a minority of members to the Senate of the University. The provincial Universities Council is, moreover, constrained in its ability to interfere with powers conferred on the University by the Universities Act.

The court noted that the BC legislature has said that the government shall not interfere with the right of the University to be independent in carrying out its core functions. The court also concluded that although the University, for the purposes of the Compensation Stabilization Act, is treated as a public service employer this "...does not establish government control or influence upon the core function of the University and, in particular, upon the policy and contracts in issue in this case". Additionally, the court noted that the government of British Columbia did not prescribe, require or approve the University's mandatory retirement policy. Finally, it noted that the fact that the University received 80% of its funding from governments does not make its acts governmental.

The court, in concluding that the University mandatory retirement policy is not subject to the Charter, nonetheless indicated that it was not finding that no aspect of the conduct of a university would ever be subject to the Charter. It found, however, that "...the direct and precisely defined

connection ... between an act of the legislative, executive, or administrative branches of government, and the policy alleged to infringe the Charter, is not established in the case at bar. The contracts between the plaintiffs and the University are essentially private matters beyond the purview of the Charter".

## 2. The Relevance of the British Columbia Human Rights Act

The court examined the charge by the plaintiffs that s.8 of the British Columbia Human Rights Act, which restricts protection against discrimination on the basis of age to persons between the ages of 45 and 65, is in breach of s.15 of the Charter. It accepted arguments (by the British Columbia Attorney General) that the reason for the statutory provision was to protect older workers between 45 and 65 years of age against discrimination in employment but noted that the arguments applied with similar force to employees over age 65. It noted that specific reasons for limiting protection against age-based employment discrimination only to those between 45 and 65 were not readily apparent and had not been made out in the evidence.

The court noted conflict between the testimony of two University witnesses. One noted that most pension plans are based on retirement at age 65 and that this justifies a requirement for retirement at that age. A second witness testified that the UBC pension plan and a collective agreement with some University employees provides for delayed retirement.

The court rejected evidence of the University on the adverse effect of eliminating mandatory retirement. The University argued that the abolition of mandatory retirement would disrupt the systematic and planned renewal and restructuring of faculty and would increase the difficulty of appointing new, younger faculty members. It accepted the view of the plaintiffs that the negative effects on the University of allowing employees to retain their positions after age 65 are negligible.

The court concluded that "The number of employees who will wish to continue in the same employment beyond the age of 65 is very small. It follows that the impact on younger people entering the workforce on effective performance and administration will also be very small". In any event, it found:

We are of the opinion that the evidence, considered as a whole, does not support the conclusion that employment-related discrimination against those over age 65 in the guise of mandatory retirement schemes is fair and reasonable. ... In these circumstances, discrimination under s.15(1) of the Charter is established.

The court also rejected an alternative argument of the BC Attorney General that the protection

against discrimination in employment for persons between 45 and 65 years of age should be seen as an affirmative action program designed to assist older workers and justified under s.15(2) of the Charter which states:

(2) Subsection (1) does not preclude any law, program or activity that has as its object the amelioration of conditions of disadvantaged individuals or groups including those that are disadvantaged because of race, national or ethnic origin, colour, religion, sex, age or mental or physical disability.

The court pointed out that s.15(2) requires that a group given a special advantage must be shown to be disadvantaged in comparison with persons denied the advantage. It concluded that no evidence had been provided to establish that the 45 to 65 year old age group is disadvantaged or that there is a justification for excluding those over age 65, arguably an even more disadvantaged group.

## Justification Under Section 1 of the Charter

The court considered whether the infringement of the Charter contained in s.8 of the BC Human Rights Act is justified under s.1 of the Charter as a "...reasonable limit prescribed by law as can be demonstrably justified in a free and democratic society". It applied a test developed in an earlier Charter case and concluded that the objective of protecting older workers against employment-related discrimination might, in some cases, justify infringing the Charter rights of other individuals but that denial of protection against employment-related discrimination to persons over 65 was not justified in the case before the court. It concluded that the method of protecting some older workers (by limiting employment protection to those between 45 and 65) was arbitrary, that it unjustifiably eliminated the employment rights of employees over age 65, and, since it did not improve protection for the target group, was not proportional to the objective. In finding that the infringement of the plaintiff's constitutional right could not be justified under s.1 of the Charter the court noted: "...administrative convenience cannot justify overriding rights guaranteed by the Charter".

The Toronto law firm of Sack, Charney, Goldblatt and Mitchell, which has been retained by CAUT and OCUFA to act on behalf of those involved in the Ontario case, was able to provide assistance to Mr. P. A. Gall and Mr. F. A. Schroeder who acted for the plaintiffs in the British Columbia case.

French résumé on page 11

# Expected end of mandatory retirement in 1990's unlikely to cause gut of professors, study finds

by Carolyn J. Mooney

Reprinted with permission from *The Chronicle of Higher Education*.

Contrary to many predictions, the expected 1994 elimination of mandatory retirement for professors probably won't produce a glut of faculty members, according to a new study by two researchers at the Pennsylvania State University.

Instead, the study warns, colleges and universities should be concerned about future faculty shortages that will be especially acute in certain disciplines that have a large percentage of soon-to-be retiring professors.

## 24 universities reported

The study was based on data collected from 24 research universities asked to report on their retirement policies, average retirement age, and faculty distribution by age and academic discipline. Not all universities reported in every category.

The study found that a federal policy change raising the mandatory-retirement age from 65 to 70 in 1982 had not significantly altered faculty members' retirement patterns, and predicted that the expected elimination of mandatory retirement in 1994 would not heavily change them, either. It also provided statistics showing that changing market demands for different disciplines could further compound a projected shortage of scholars in the future. As a result, universities could face serious faculty shortages in disciplines that cur-

rently employ large sectors of the professoriate, such as the humanities, mathematics, physical and life sciences, engineering, and languages, the study concluded.

"Changing interest in and demand for different disciplines over the past three decades have greatly affected the age distribution of faculty by discipline," the study said. "Such differences will have dramatic impact on prospective retirement rates and the demand for replacement faculty in particular fields."

## Shortage of data

The study was done by G. Gregory Lozier, executive director of the office of planning and analysis at Penn State, and Michael J. Dooris, a senior planning analyst at the university. It is the

latest in a series of efforts by higher education officials nationwide to predict how the expected abolition of mandatory retirement — as well as demographic changes in the demand for scholars — will affect future faculty-staffing needs. Because there has been a shortage of data on the mandatory-retirement issue for researchers to draw upon, the new information in the Penn State study has attracted special interest.

Beginning on January 1, 1994, colleges and universities will no longer be allowed to require faculty members to retire, unless Congress decides otherwise. Some observers have expressed fears that without a mandatory-retirement age, colleges and universities will be left with a surplus of el-

Mandatory retirement/11



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derly scholars who are no longer productive and a shortage of opportunities for new scholars.

Already, officials at some campuses have been scrambling to find ways to deal with the expected problems.

However, Mr. Lozier warned, the scrambling may be premature.

"Many institutions have become all caught up in looking at one side of the staffing issue — how to get these folks to retire," he said. "We're trying to raise the red flag and say there's another aspect to this issue."

"If institutions are only looking at how to promote turnover, they're going to have a major problem," he added. "An equally big issue — and in some fields a bigger issue — is going to be replacing the retiring faculty with an equally qualified pool."

**Two-thirds leave by age of 66**

Among the study's findings:

- The average age at which faculty members retire is not significantly influenced by the mandatory-retirement age.

The majority of faculty members eligible to retire did not take advantage of the 1982 policy change allowing them to stay on until age 70, according to data from 12 reporting institutions. A five-year study showed that the retirement age remained nearly the same between academic 1981-82 and 1985-86, with two-thirds of retiring faculty members continuing to leave by the age of 66.

- Future retirement rates will vary significantly by discipline. That's because faculty members in fields that grew during the 1970's and 1980's, such as business, computer science, information science, and the health sciences, are younger than their counterparts in more traditional fields such as languages, the humanities, life and physical sciences, and engineering.

For example, 27 per cent of faculty members in languages, the humanities, and engineering are between the ages of 50 and 59, the group that will need to be replaced by the end of the century. Only 14 per cent of faculty members in the computer and information sciences and 17 per cent of those in business fields are between 50 and 59. The figures are based on a survey of 21,793 faculty members at 14 reporting institutions.

- Factors other than the mandatory-retirement age are important in determining actual retirement ages. Such factors include the desirability of early-retirement incentive plans and the level of inflation.

Penn State's faculty members, for example, tend to leave earlier than their counterparts elsewhere because the state has a lucrative retirement plan that rewards those who retire early, Mr. Lozier said. Once a faculty member begins drawing retirement pay, he or she can no longer teach. Officials at the institution are studying ways to alter the retirement plan without penalizing elderly faculty members interested in part-time teaching, he said.

- Many institutions need to do a better job of planning and of monitoring their faculty needs. Not all institutions are aware of potential shortages, the study warns.

Steps that could be taken to address future shortages include recruiting mid-career faculty members who now work in private industry, hiring

a new faculty member several years before an expected retirement takes place, improving faculty-development programs to boost morale for both young and older faculty members, increasing graduate-assistant stipends, and taking other steps to encourage more young scholars to stay in academe.

**Other reasons for potential shortage**

In recent years, a number of higher-education researchers have warned about the likelihood of future faculty shortages, for reasons other than the expected elimination of mandatory retirement.

A report released last year by Howard R. Bowen and Jack H. Schuster, *American Professors: A National Resource Imperiled*, concluded that nearly half a million new faculty members would be needed over the next 25 years — replacing virtually the entire professoriate (*The Chronicle*, April 16, 1986).

A major reason for the increased demand for young scholars is higher education's rapid growth during the 1950's and 1960's, when enrollments soared and thousands of faculty members were hired. When enrollment leveled off during the 1970's, the pool of potential faculty members shrank significantly, with candidates going on instead to professional schools or jobs in business.

Meanwhile, the large group of professors hired during the boom years will soon be retiring together in large numbers.

Now the expected elimination of the mandatory-retirement age has added another twist to the speculation. Despite the lack of data, the issue has attracted considerable attention.

The National Academy of Sciences is expected

to conduct a national study on the ramifications of the 1994 change. But the study, which was to be sponsored by the Equal Employment Opportunity Commission, was being stalled because Congress hadn't allocated the \$1.2-million needed to finance it (*The Chronicle*, December 2).

Jay L. Chronister, a professor at the University of Virginia's School of Education, is working on a study about why faculty members retire when they do. In a recent survey of 188 retiring faculty members, he found that the single biggest factor in their decision about when to retire was the attractiveness of a retirement plan.

While such plans may address short-term needs, he said, they could discourage older, productive faculty members from staying on their jobs, once the mandatory-retirement cap is lifted.

"Institutions have got to find incentives to keep those [high-quality] people on," he said. "They're losing some of their better people through early-retirement plans."

**Problems cannot be ignored**

Mr. Schuster, the co-author of the *American Professors* study and a professor of education and public policy at Claremont Graduate School, said any data on the subject were useful. But, he strongly cautioned, even if most elderly faculty members don't take advantage of the elimination of mandatory retirement, the potential problems cannot be ignored. Colleges and universities must still be prepared to deal with difficult, touchy cases involving faculty members who stay beyond their prime, he said, even if they are few in number.

"There are significant problems on both ends," he said. "On the one hand, there's still the emerg-

ing need to hire hundreds of thousands of new faculty members at a time when the attractiveness of the academic profession is not what it used to be."

"But the other part is that while there is likely to be a relatively small number of faculty members staying on beyond age 70, some of those are going to create terribly difficult situations."

"You cannot afford not to pay attention to them," Copies of the report are available at no charge from the university's Office of Planning and Analysis, 405 Old Main, University Park, Pa. 16802; (814) 863-0405.

Based on responses from 14 universities in a study by G. Gregory Lozier and Michael J. Oorins, Pennsylvania State U.

"Many institutions have become all caught up in looking at one side of the staffing issue — how to get these folks to retire."

**Professors reaching 65 in the next 10 years**

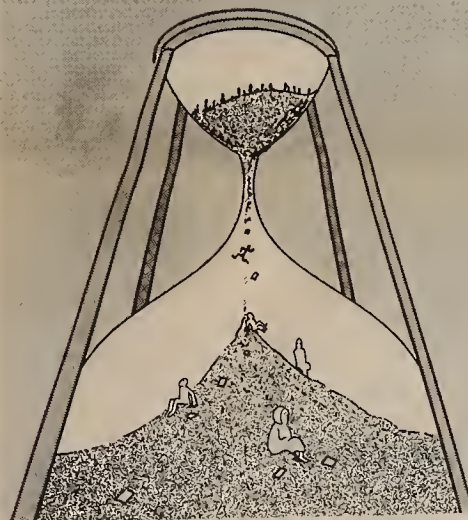
Agriculture	22%
Business	15
Education	25
Engineering	22
Health sciences	16
Language, area studies, and humanities	22
Mathematics, life, and physical sciences	21
Social sciences, psychology	20

**French resumé . . . . . 10**

*Deuxième jugement récent concernant une affaire de retraite obligatoire à l'Université de la Colombie-Britannique: la cour d'appel de la Colombie-Britannique a jugé que la politique de l'université sur la retraite obligatoire n'était pas valide. La Cour a conclu que:*

*la politique de l'Université en matière de retraite obligatoire et les contrats qu'elle sous-tend avec les demandeurs ne sont pas assujettis à la Charte (des droits et libertés). Toutefois, la disposition limitant la protection accordée par la Human Rights Act de la Colombie-Britannique aux personnes âgées de 45 à 65 ans va à l'encontre du paragraphe 15(1) de la Charte et est nulle et invalide en vertu de l'article 52 de la Charte. L'Université ne peut justifier sa politique de retraite obligatoire à l'âge de 65 ans en se fondant sur la distinction faite dans la loi en matière d'âge.*

*C'est ainsi que le secrétaire général adjoint de l'ACPU, Victor Sim, a résumé le jugement de la Cour d'appel.*



Tom McDonald

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## Nouvelles brèves du Québec

par Michel Croteau  
Collaborateur du Bulletin

### Le financement de la recherche universitaire

De l'avis du Conseil de la science et de la technologie du Québec: la nouvelle politique fédérale "de contrepartie" en matière de subventions à la recherche aura pour effet, entre autres, de concentrer davantage l'activité scientifique canadienne en Ontario.

Cette politique permet aux organismes subventionnaires de recevoir des fonds supplémentaires du fédéral dans la mesure où ils parviennent à susciter des contributions du secteur privé. Elle risque cependant de creuser l'écart entre les provinces plus développées et celles dont les structures industrielles et scientifiques accusent actuellement un certain retard.

La comparaison entre le Québec et l'Ontario montre déjà la tendance. Le Conseil québécois de la science et de la technologie constate qu'en 1986-87 les établissements québécois n'ont reçu que 10,1% des crédits affectés à la "Recherche-Développement" alors que l'Ontario en obtenait 46,5%. En 1985-86, avant l'annonce de la politique fédérale, le Québec récoltait 18,8% des contributions des entreprises contre 54,4% pour l'Ontario.

"Ainsi donc," écrit le Conseil, "du fait de la faiblesse relative de la participation des entreprises québécoises en R-D, les universités du Québec sont moins susceptibles que les universités ontariennes de générer des fonds en vertu de la politique de subventions de contrepartie".

Il ajoute: "Il est prévisible que sans effort supplémentaire significatif, les universités québécoises seront moins en mesure de tirer tout le parti souhaité de la politique des subventions de contrepartie".

Le Conseil pense aussi que cette nouvelle politique risque de trop lier le développement de la recherche aux fluctuations économiques, qu'elle favorisera la recherche appliquée au détriment de la recherche fondamentale et qu'elle peut menacer la liberté universitaire.

Le Conseil ne condamne pas la politique fédérale. Il propose de s'y ajuster et demande à Québec de contribuer davantage au financement de la recherche fondamentale.

### Recherche fédérale

Le ministère québécois de l'Enseignement supérieur et de la science vient par ailleurs de publier un rapport qui constate que les entreprises québécoises n'ont obtenu en 1985-86 que 6,1% des contrats scientifiques et techniques d'Environnement Canada. Les entreprises ontariennes en décrochaient 64%.

Ces informations, rendues publiques par *Le Devoir*, révèlent cependant que les universités québécoises constituent le seul secteur qui décroche une part supérieure aux 25,7% que représentent les Québécois dans l'ensemble canadien. Les universités québécoises ont en effet obtenu 36,1% des 1,7 M \$ distribués dans les établissements canadiens de haut-savoir par Environnement Canada.

La répartition des contrats d'Environnement Canada ne le cède en rien à celle des autres ministères fédéraux puisque le Québec n'a obtenu que 10,6% des contrats octroyés par Ottawa en 1986-87. Même si son littoral marin est beaucoup plus étendu que celui de l'Ontario, le Québec n'a réussi à dépasser la province voisine que par un maigre 2% (8,1% contre 6%) des contrats de recherche de Pêches et Océans.

Même phénomène au ministère de l'Agriculture où l'Ontario récolte 35% des contrats de recherche contre 12,6% pour le Québec.

### Financement privé des universités

Les universités québécoises vivent présentement la course au financement privé. Presque tous les établissements universitaires sont engagés dans des campagnes de souscription pour tenter de se dégager une marge de manœuvre et ainsi poursuivre leur développement.

Le phénomène a pris de l'ampleur au cours des cinq dernières années. Les universités de Montréal, McGill, Laval, Concordia et l'École polytechnique ont réussi à amasser un montant global de 163 M \$. Dans la majorité des cas, les objectifs initiaux ont largement été dépassés. A elle seule, l'Université Laval a recueilli 49 M \$ soit 60% de plus que les 25 M \$ prévus au départ.

Les universités québécoises se sont maintenant dotées de structures qui peuvent leur permettre de soutenir des activités régulières de collecte de fonds.

## Defend academic freedom at South Africa's open universities

An appeal to the university community from the  
Canadian Association of University Teachers

On October 19, 1987, the Minister of Education and Culture of South Africa, F.W. de Klerk, issued new regulations that, if applied, would put an end to university autonomy and academic freedom at South Africa's integrated open universities.

The regulations, which claim to uphold "the proper and uninterrupted functioning" of the universities, prohibit all legitimate dissent from the government's apartheid policies, especially protests organized by student organizations.

In order to receive their government subsidies — 80 percent of their budget — the universities will have to prohibit all faculty and students from engaging in assembly or speech banned by the State of Emergency or other repressive laws. Moreover, on the request of the Ministry of Education, the universities will have to discipline or expel organizations and individuals accused of violating these provisions.

The regulations will destroy university autonomy and make the university an extension of the apartheid government.

Witwatersrand University and the Universities of Cape Town, Natal, Rhodes and Western Cape struggled to gain open admissions and university autonomy. They have all protested the Government's regulations, and face the threat of a complete government cut-off of funds. But even the mass protest of the university community may not reverse the Government's actions.

I urge you to protest these actions of the South African government. Send letters to President Botha and Minister de Klerk at the addresses below, and demand that the regulations be withdrawn, and university autonomy and academic freedom be respected.

P.W. Botha, President  
Office of State President  
59 Union Buildings  
Private Bag X1000  
Pretoria 0001  
Republic of South Africa

Mr. F.W. de Klerk  
Minister of Education  
Republic of South Africa  
338 Cooperation Building  
Private Bag X603  
Pretoria 0001  
Republic of South Africa

Also write to J.H. De Klerk, Ambassador to Canada, South African Embassy,  
15 Sussex Drive, Ottawa, Ont. K1M 1M8.

John Evans  
President, CAUT

## Notes from the USA

### U.S., Soviet researchers trade information at "science summit"

American science leaders were given their first taste of glasnost in December when they met with top members of the Soviet Academy of Sciences in what participants described as an unusually frank exchange of information on the major science, technology, and economic programs in the two countries. Frank Press, president of the National Academy of Sciences, who presided over the unprecedented three-hour discussion between 38 American and 10 Soviet science leaders, said the Russians' main message was that they had embarked on a bold experiment to restructure their economy and improve their educational system and that they had no reluctance about sharing the details with Americans. "For many of the Americans in the room, this was their first view of the Soviets," he added, "and they were surprised by their utter frankness."

Mr. Press indicated that he had been heartened by the large contingent of Soviet scientists who accompanied Mikhail S. Gorbachev to the summit with President Reagan. He said it indicated to him that the Russian leader had "elevated the status of science in his country." Such a change, he said, was an encouraging sign that future collaboration between American and Soviet scientists was increasingly possible.

### N.Y. Colleges tell staff to treat AIDS

The deans of 13 New York State medical colleges have announced that any faculty member, resident, or medical student who refused to treat a patient with AIDS would be dismissed. In a draft statement, the deans urged that dismissal, "the ultimate sanction," would be the punishment in any case of refusal to care for an AIDS patient. The policy is believed to be the first in the country to require disciplinary action for refusal to treat the disease. It goes beyond a statement last month by the American Medical Association, which said doctors had an obligation to treat AIDS, but did not advocate specific penalties for failure to do so. Under the New York policy, medical students, interns, and residents who refused to treat patients will be expelled from their schools or training programs. Physicians who refuse to treat patients will lose their faculty appointments and be dismissed from affiliated teaching hospitals.

### Three Baptist professors are latest casualties in war of fundamentalists vs. moderates

A continuing battle between moderate and fundamentalist Baptists left three more casualties when two professors at Missouri Baptist College in St. Louis were let go and another resigned. At issue was the administration's requirement that the

college's five full-time science professors teach that only the biblical version of creation is correct. Leroy Madden, a professor of chemistry and chairman of the department of natural sciences, said he would rather step down from the job he has held for the past 17 years than follow that order. The college has also denied reappointment to Larry Davis, a professor of religion, and Douglas Herman, a professor of history — both of whom reportedly disagree with the administration's fundamentalist views.

Patrick O. Copley, the college's president, denied that academic freedom had been violated. Mr. Copley said he had told faculty members they should teach the biblical version of creation, and that evolution should be presented as a "theory," rather than something grounded in scientific fact.

Jordan E. Kurland, associate general secretary of the American Association of University Professors, said he had been contacted about a number of alleged academic-freedom violations at religious institutions recently. He called the situation at Missouri Baptist "about the crudest case we've seen."

### Prepaid-tuition plans meet growing resistance

Prepaid-tuition plans, which in 1987 appeared

to be taking the country by storm, are running into increasing skepticism from state officials. The Governor of California recently vetoed such a plan and legislatures in Illinois and North Carolina have enacted alternative ways for parents to save for their children's college education. Officials in the three states — all of which are considered leaders in setting state higher-education policy — said they were concerned about the viability of prepaid-tuition plans and whether they would unreasonably limit the choices of institutions students could attend.

Michigan was the first to adopt a prepaid-tuition plan, and four other states have followed suit. State legislatures in many other states have assigned committees to study the plans and many are expected to consider adopting them next year. The prepaid plans allow parents to pay the cost of public-college tuition in their state many years before their children reach college age. Parents pay the state a predetermined amount and receive a certificate good at a state college for four years of tuition or a private college in the state for a tuition waiver that is equal to the cost of public college tuition. The state is able to afford the plan, proponents say, because it can obtain a better return on the pooled investments of parents than the parents can as individuals.



# CAUT INCOME TAX GUIDE 1987

## Preface notes

1. All references are to the Income Tax Act except as where otherwise noted.
2. The figures in the 'French' quotation marks « » refer to the corresponding sections of the Taxation Act of the Province of Quebec.
3. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
4. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., IT-221R.
6. The Federal Budget of May 23, 1985 made certain proposals relative to tax incentives for retirement savings. Recently, the Minister of Finance tabled a motion to amend the Income Tax Act which contained similar rules but delayed implementation. Comment on these proposals follows below.

## TAX REFORM

Purported tax reform proposals were announced by Mr. Wilson on June 18, 1987. These proposals will generally not have an effect until 1988.

The general thrust of the tax reform proposals will be to broaden the tax base by eliminating or reducing many tax deductions while at the same time lowering tax rates.

The effect of these proposals will be that revenue collected from taxation will decrease. To make up for this lost revenue the sales tax will be increased and reformed but at a later stage.

At this time it is too early to forecast how the ultimate tax reform proposals will take shape or be enacted. A Notice of Ways and Means Motion was tabled in the House of Commons on December 16, 1987. As a result of this uncertainty, it would not be appropriate to detail all the proposed changes. Rather, areas potentially affected have been flagged. The last section of this guide gives an overview of the new reforms based on current knowledge with emphasis on those areas impacting on academics.

## The income tax consequences of the distinction between employment and business income.

The Income Tax Act contains no statutory definition of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguished the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33, 36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59».)

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of

income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than payments on account of capital which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

## Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income. A special release amending certain paragraphs of IT-470 was issued on May 25, 1984, applicable as of January 1, 1982.

Studies dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUFA.

## Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment (except in the Quebec Income Tax Act) may be allowed if the personal use is less than

UNFORTUNATELY, SOME OF YOU MAY FIND THIS TOO COMPLICATED TO UNDERSTAND HOW MUCH WE'VE SIMPLIFIED THINGS...



**Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the \$500 employment expense deduction will not be available against this income.**

12,000 kilometres per annum. The personal portion on operation costs is a separately-calculated benefit, based on the personal kilometres driven;

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of \$25,000;

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit will be reduced. For a five-year period, the amount will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended.

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children.

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RSP or a Registered Pension Plan (RPP) as follows:

- i) \$2,000 for each year an individual was employed by the employer or a related party; plus
- ii) \$1,500 for each year of service prior to 1987 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Proposed pension reforms which are referred to elsewhere in this guide provide that, for retirements after 1986, the amount of retiring allowances which may be transferred to an RSP will be limited to \$2,000 per year of service after 1986. The current maximum is \$3,500 per year. For those anticipating retirement shortly, it would be well to verify the legislation as it is enacted.

## Fringe benefits not included in income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;

c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plan;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details);

h) transportation passes except for airline passes under certain space-confirmed basis.

## Income from a business

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the \$500 employment expense deduction will not be available against this income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

## Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for ser-



ances for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in The Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «Release 1» form rather than on the T4 «Release 2», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP QPP or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on this tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «Release 1» form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «Release 2». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of the office are deductible from his business income. (See office expenses, below.) Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he is required to make quarterly instalment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income".) (Subsection 156 (1) «1026».)

## Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

a) Employment expenses — available to all employees, except corporate directors up to 20% (in Quebec, 6% of employment income with a limit of \$500 «4600» in Quebec (see Tax Reform Section for changes after 1987). (Paragraph 8 (1) (a) «60»).

b) Legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).

c) Teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

d) Travelling expenses — incurred by an employee:

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or indifferent places; and

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

**After 1988 it is proposed that limits will increase subject to a maximum of 18% of earned income. These limits (which reach \$15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjustments will be based on the prior year.**

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (i) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (j) «64»). (IT — 272R) (See "Automobile Expenses" below).

In Quebec the interest paid on a loan, made for the purchase of an automobile is deductible starting in 1984. The deduction is the lesser of 20% of the interest paid on the loan or \$500.

e) Dues and other expenses of professional duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Paragraph 8 (1) (i) «63»);

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) (iv) «68b»);

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

f) Unemployment insurance premium — (Paragraph 8 (1) (k) «70a»).

g) Canada or Quebec Pension Plan contributions — Paragraph 8 (1) (L) «70b»).

h) Contributions to a registered pension plan (RPP) — up to \$3,500 (\$5,500 in Quebec) each year in respect of current services if retained by the employer from salary. (Paragraph 8 (1) (m) «70R, 71»). If the RPP is a defined-benefit plan, all current service mandatory contributions are deductible. Additional voluntary contributions after Oct. 9, 1986 are not deductible. However, past service contributions of up to \$3,500 are still deductible.

i) Contributions to a registered retirement savings plan (RRSP) — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of earned income and \$3,500; minus the amount of registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as

if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least \$3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute \$1,000 to an RRSP in January 1987, which you cannot deduct in either 1986 or 1987, and your 1986 return is assessed in 1987 disallowing the \$1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the \$1,000 must be received by the end of 1988 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of \$5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

As referred to in Item #6 of the Preface Notes, new rules have been recently proposed to contribution limits to the RRSP's for those who are not entitled to benefits under a registered pension plan. Maximum contributions for 1987 is \$7,500 with the limitation that contributions cannot exceed 20% of earned income. For those entitled to such benefits, contributions are limited to \$3,500 less registered pension plan contributions.

After 1988 it is proposed that limits will increase subject to a maximum of 18% of earned income. These limits (which reach \$15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in 1989 the unused portion of permitted amounts an individual could contribute to an RRSP may be carried forward for up to seven years.

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower-tax bracket when funds are withdrawn. It must be remembered that spousal plan contributions deductible in the current year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5».) The deductibility of interests on funds borrowed after March 30, 1983 to contribute to registered pension plans (RPPs) and registered retirement savings plans (RRSPs) is not permitted. Taxpayers who contribute their own savings to these plans will be unaffected.

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his/her registered retirement savings plan to a registered retirement savings plan for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for life,
- an annuity for a fixed term to age 90, or
- a new plan, called a registered retirement income fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity of the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

For 1986 and subsequent years, individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from an RRIF may now start at any time after purchase rather than in the following calendar year as was the case previously.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

j) Moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT-178R2 and form T1-M).

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

k) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. In Quebec, as of 1986, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$60 per week are claimable (in Quebec, \$70 for children under 6, \$35 for others). Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on



sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

l) Proposed self-funded leave of absence  
On July 31, 1986 the Minister of Finance issued draft regulations relating to salary deferral arrangements. It is proposed that employees may defer up to 30% of salary to be taxed in the year it is received as a self-funded leave of absence. Please note that such proposals may not become law. Unfortunately, the length of time between proposals and legislation makes tax planning more difficult.

m) Stock Savings Plan (SSP) (Quebec residents only)  
An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the adjusted cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the adjusted cost of the stocks or 10% of his/her earned income less 150% of the cost of shares of the Fonds de solidarité des travailleurs du Québec for which he/she deducted a tax credit for the year. However, the total of all contributions cannot exceed \$5,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction.

## Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if required to do so.

An individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

### Special note: taxation of artists and writers

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 17, 1986 Revenue Canada issued Bulletin IT-504. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 which covers the allowable expenses of musicians and self-employed performers and IT-312 which contains guidelines on whether such individuals are employees or are self-employed. CAUT would be happy to advise anyone requiring clarification of points in these areas.

### Office expenses (see section on Tax Reform for changes after 1987)

If a professor requires an office to earn business

income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) Capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

b) A taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph 38).

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

### Automobile expenses (see section on Tax Reform for changes after 1987)

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed. He/she should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is \$12,000, for automobiles acquired on or before May 22, 1984, and the maximum eligible capital cost is \$16,000 for automobiles acquired after May 22, 1984.

A travel record should be kept and the cost per

**If the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant.**

kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the old car. For the purposes of calculating the capital cost allowance in the year of acquisition, the taxpayer would first calculate the capital cost allowance on the undepreciated balance at the beginning of the year, and add it to the calculation of capital cost allowance on one-half the cost of acquisition less the proceeds of disposition in the year.

If there were no acquisitions in the subsequent year, capital cost allowance would be calculated in the normal manner on the full undepreciated capital cost at the end of the taxation year.

An example may clarify:  
Car purchased in 1984 for \$10,000  
Capital cost allowance for 1984 30% of \$10,000 x 1/2 = 1,500  
Undepreciated capital cost December 31, 1984 8,500

Capital cost allowance for 1985 30% of \$8,500 2,550  
Undepreciated capital cost December 31, 1985 5,950  
Capital cost allowance for 1986 30% of \$5,950 1,785  
Undepreciated capital cost December 31, 1986 4,165

In 1987 the taxpayer traded this car in for a new one priced at \$12,000. He paid \$8,000 in cash and received a trade-in allowance of \$4,000. The new capital cost allowance is determined as follows:

Capital cost allowances for 1987  
1st car — 30% of \$4,165 \$1,250  
2nd car — 30% of (\$12,000 - 4,000) 2,400  
2 2,400

The undepreciated capital cost at the beginning of 1988 would be \$9,715 (\$4,165 plus \$2,400, less \$4,000, less \$2,450).

His statement of automobile expenses for 1987 might comprise the following:

Operating expenses  
Gasoline \$2,000  
Car wash 45  
Parking 40  
Repairs 150  
Licence 45  
Insurance 400  
Finance charges 300  
\$2,980

Capital cost allowance 2,450  
Total \$5,430

Kilometres travelled  
Old car — odometer reading when sold 64,000  
— odometer reading January 1, 1987 53,000  
Kilometres — old car 11,000

New car — odometer reading December 31, 1987 9,700  
Total kilometres — both cars 20,700

30% per kilometre — 26 cents (5,430 / 20,700)  
Total business use of automobile for the year 3,000 km  
Automobile expense claim — 3,000 x 26 \$780

For Quebec income tax special rules apply for automobiles used for personal and for business purposes, as follows:

a) registration, driver's licence and insurance costs are not deductible.  
b) beginning in 1984, interest on a loan made to purchase an automobile is deductible only to the extent of the lesser of \$500 or 20% of the interest expenses.

c) repairs, maintenance and fuel costs are deductible only to the extent that the business portion thereof exceeds \$100 per month of operation.

d) the maximum capital cost on which capital cost allowance may be calculated is \$12,000, or, for an automobile acquired after May 22, 1984, \$16,000.

### Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below).

The following statement is a typical example:

### Income Statement for the Year Ending December 31

Income — professional fees earned	\$4,000
Expenses	
Office (see statement below)	\$460
Stationery and supplies	50
Books and periodicals	200
Professional society fees	60
Automobile (see above)	780
Capital cost allowance — furnishings	480
Total	\$1,730
Net professional income	\$2,270

### Statement of office expenses

Realty taxes	\$1,000
Interest on mortgage	1,600
Insurance	200
Heat	600
Telephone	150
Water	75
Light	55
Total	\$3,680
One-eighth	\$460

(Assuming that the office occupies one room of average size in an eight-room house).

### Statement of capital cost allowance — furnishings and equipment

Class 8 — 20%	
Undepreciated capital cost January 1, 1987	\$2,000
Purchase — electric typewriter	850
	2,850
Less proceeds of disposal of old typewriter December 31, 1987	50
	2,800

Capital cost allowance for 1987	
20% of 2,800	\$400
20% of (850 - 50)	80
2	\$480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

### Personal service corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

Such corporations now pay a federal tax of 46% less a 10% abatement, plus provincial tax which varies from 10% to 17%, for an overall rate of 46% to 53%.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the only deductions allowed to the corporations are the wages, salaries and other employment benefits paid to these incorporated individuals.

### Fiscal Year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1987. The income for the twelve months ending January 31, 1987 will not be reported by the taxpayer until he/she files the 1987 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1986. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation.



(Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected.

#### Capital gains exemption (see section on Tax Reform for changes after 1987)

A cumulative life-time exemption is now available to offset capital gains. This exemption started at \$20,000 in 1985, increased to \$50,000 in 1986, and is \$100,000 in 1987. It should be noted that these figures offset gross capital gains. Only one-half of such gains are included in taxable income.

#### Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a \$40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

#### Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become redeemable on the date when the bill for services is presented; or the date when the bill would have been presented if there was no delay in presenting it, whichever is earliest. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (i) (m) and (n) 140, 150, 152-5).

#### Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

#### Scholarships, fellowships, bursaries and prizes

Paragraph 56 (1) (n) "312g" requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two consecutive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 347-356-).

#### Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) "312g" (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses. (Paragraph 56 (1) (o) "312h" and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada. Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for

the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the University.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

#### If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income.

Normally, expenses incurred in a year prior to subsequence to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical leaves" below).

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years) from his fellowship, as well as the total amount of his research expenses from his research grant.

#### Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this

section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

#### Residency

On February 25, 1983 Revenue Canada, Taxation issued IT-221R2 dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to

A number of universities have introduced a system whereby a faculty member is able to receive part of his/her salary as a research grant even for those years when he/she is not on sabbatical but is still undertaking research.

The program operates in a manner similar to that for research grants for sabbaticals. The person applies for the research grant through the normal university procedures and if the grant is approved, his/her salary is reduced by the amount of the grant. Revenue Canada has indicated to a number of the universities that if the program met certain criteria relating to the nature of the research and the expenses claimed, the funds would be considered a research grant and not employment income.

However, some recent communications between Revenue Canada and some universities seems to indicate further clarifications may be needed.

Also the Department of Finance is currently developing regulations under pension reform to address the situation of an employee using a nominal salary for the calculation of benefits, including pensions. They are looking at this question in relation to sabbaticals, but the resulting regulations would apply to this type of scheme.

In addition, there may be need for clarification on the question of whether the university or the faculty member should be the legal owner of physical equipment bought under the plan.

The government would be very concerned if this scheme was used simply as a way of avoiding taxes. If the Federal government perceived this scheme to be acting like the old Employee Benefit Plan, the government would step in to modify the regulations to prohibit this type of scheme. Clearly, the funds must be used for research as defined in the Income Tax Act. There is in the tax reform package a general anti-avoidance provision which gives Revenue Canada wide latitude to deem something a "sham" if it is felt the scheme was established merely to avoid taxes.

CAUT will continue to monitor this area and update faculty members when the status of this scheme is clarified.

Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependents and personal property and social ties.

**Dwelling Place.** "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

**Spouse and Dependents.** "If a married individual leaves Canada, but his spouse or dependents remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

**Personal Property and Social Ties.** "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. resident club memberships, etc.) within Canada after his departure."

**Other Residential Ties.** Other ties that may be

relevant are the retention of:

- provincial hospitalization and medical insurance coverage;
- a seasonal residence in Canada;
- professional or other memberships in Canada (on a resident basis); and
- family allowance payments.

#### Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. Since 1984, an employee may be granted an income-tax reduction equal to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

#### Research expenses

A university teacher who plans to carry on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in IT-221R2 as discussed above.

**Sabbaticals — Residents of Canada.** If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

**Sabbaticals — Non-residents of Canada.** Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above. (IT-75R2, paragraph 35) and until 1981 was allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income (IT-171, paragraph 4). However, for 1982 non-residents are allowed to claim such personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain additional types of income as specified in Section 415. Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

- the work is performed outside Canada, and
- such income is either subject to income or profits tax in another country or is paid in conjunction with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.



## Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 1087-1094. A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

## Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

## Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) «242-247»). Exemptions and elective provisions exist and should be investigated.

## Canadian rental income

### Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

(1a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

(1b) The non-resident may elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents but without personal exemptions for himself/herself or dependents. He/she may exercise this option at anytime within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied

to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on September 1, 1986 under a lease running from September 1, 1986 to August 31, 1987. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1986 to December 31, 1986. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1987 turns out to be greater than \$9,000 but less than \$10,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1987. If the fair market value should exceed \$10,000 the excess is a capital gain, which was taxable at 1/2 of the ordinary tax rates under the old law. Capital gains may be free of tax up to \$100,000 for 1987. The teacher will be entitled to no capital cost allowance for 1987 in any event since property was not in use as a business asset on December 31, 1987.

The above example assumes that the teacher had a cash profit of at least \$1,000 during the period from September 1, 1986 to December 31, 1986. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use of property (see subsequent discussion on "Election under subsection 45 (2) «284»" for further detail).

2. As an alternative to the procedure described above the non-resident may elect to file Revenue Canada. Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated net amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

### Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1987 Individual Income Tax Return).

### Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45

(1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1) «8» during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expense except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instan-

ces where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled Capital Gains and Valuation Day is available from Revenue Canada, Taxation.

## Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

## FINALLY, AFTER MANY MONTHS, THE FINANCE MINISTER'S WHITE PAPER LANDED WITH A THUD...

THERE'S ALWAYS THAT ELEMENT OF SURPRISE EVEN WHEN YOU'RE EXPECTING IT.

...PROBABLY THE ROCK...

IT APPARENTLY CAME FROM THE TOWER.





## International tax treaties

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of December 29, 1986:

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon\*, Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana\*, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya\*, Korea, Liberia\*, Malaysia, Malta\*, Morocco, Netherlands, New Zealand, Norway, Pakistan, People's Republic of China, Philippines, Romania, Singapore, Soviet Union\*, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia and Zambia\*.

The agreements between Canada and the countries marked with an asterisk have not been ratified.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws.

## Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act give the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

## Canadian taxation of sabbatical salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

## The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and students.

**Article 4: Resident** — The laws of each Contracting State will determine the meaning to be attached to the term "resident" for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

**Article 14: Independent personal services** — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term "fixed base" is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying out the activities should normally be in a position to exert a measure of control over the "fixed base". Professional services include such activities as independent scientific, literary artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

**Article 15: Dependent personal service** — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is paid by an employer who is not a resident of State 'B', and

c) the remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

**Article 19: Government service** — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

**Article 20: Students** — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

## General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c.1)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

## Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the foregoing countries will be subject to withholding taxes on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of

## For the most part, Canada's various tax agreements follow an internationally recognized form.

taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from United States, Australia and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

## Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

## Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions — where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

## Foreign taxation

### 1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from

within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

## Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention.

Provisions of the new treaty which was ratified in 1984 of interest to teachers (which are unlikely to change materially).

**Article IV: Residence** — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

**Article XIV: Independent Personal Services** — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

**Article XV: Dependent Personal Services** — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than \$10,000 (U.S.) or

b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employee resident in the U.S. or by a foreign employer's business in the U.S.

**Article XIX: Government Service** — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

**Article XX: Students** — see Article 20 of the OECD Model Convention.

**NOTE:** Various provisions of this treaty come into effect over time. You should check which provisions cover your situation.

### 2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

**Article XIV — Professional services:** (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such income should be taxed by the U.K., the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

**Article XV — Dependent personal services:** (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and

b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and

c) the remuneration is not deductible from the profits of a permanent establishment or fixed base which the employer has in the U.K.



Article XVIII — Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. France  
France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, subtaxpayers in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment of a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadian visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was taxed.

Thus, Canadian source subtaxpayer salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Subtaxpayers returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the subtaxpayer had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

#### 4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981, but will only be effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

Article X — Government service: citizens of

Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal services: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if the Canadian resident is not in Germany for more than 183 days in the taxable year and either (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed \$3,000.

Article XIV — Professors and teachers: a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

Article XVI — Elimination of double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source subtaxpayer salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion). The two year teaching exemption has been removed.

#### 5. India

During 1986 the tax agreement with India was ratified. This treaty takes a similar form to Canada's other agreements which follow the OECD model. This is intended to supercede the tax laws of individual countries and eliminate double taxation.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident, resident but not ordinarily resident, and non-resident.

Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregated period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregated period of 365 days or more and is in India in the previous year for 60 days or more.

If the individual is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he/she is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a "resident and not ordinarily resident" for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year; it therefore appears that foreign source income not remitted to India is not taxable in India; (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident is taxable only on income of a previous year which is taxable income or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the

**Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.**

year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary — Salary income is taxable when paid or due, whichever may be earlier, i.e., all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

Employment Benefits — Taxable benefits include rent-free accommodations, use of a car, and various other perquisites.

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him/her during his/her stay in India is exempt if the following conditions are satisfied:

- the foreign enterprise is not engaged in any trade or business in India;
- his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and
- such remuneration is not deducted from the income of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for self, his/her spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

#### Notices of objection and appeals

When a taxpayer receives an income tax assess-

ment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on a prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are now statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This is a decrease of one year. This limit does not, of course, apply to returns which are fraudulent.

#### Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 or 1525 Lepine, St. Laurent, Quebec, H4L 4N9 with a copy to Richard Bellaire in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the Robertson & Hill office. Individuals should identify themselves at Robertson & Hill as member of CAUT. Rates that CAUT has obtained for members are as follows:

Partners — \$120 per hour

Manager — \$55 per hour

The first issue of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebden. Subsequent revisions were done by Robertson & Hill.

Reference to the Quebec Income Tax Act were added or amended by Professor James Drew of the Hautes Etudes Commerciales (Montreal).

The revision of the French version was done by Professor Drew.

#### Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

Fair treatment in all dealings with National Revenue Taxation means important rights to:

- information
- impartiality
- courtesy and consideration
- presumption of honesty

Fair treatment under the constitution and laws of Canada includes important rights to:

- privacy and confidentiality
- independent review
- an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.



# Tax reform and pension reform

The federal government has proposed major changes to the Canadian Income Tax system and to the tax-assistance for employer sponsored pension plans and Registered Retirement Savings Plans (RRSP). This section will highlight a number of the significant changes proposed with emphasis on those affecting academics. Two factors must be kept in mind. First, the changes are very extensive and we cannot deal with all items here. For specifics, one should check more detailed material or seek professional advice. Second, neither the tax changes nor the pension changes have been passed by parliament. Further modification of the proposals is possible. The draft legislation on Tax Reform was released by Mr. Wilson on December 16, 1987 and the pension reform legislation and regulations will be issued in early 1988.

## Pension reform

On October 9, 1986 the Minister of Finance introduced the long-awaited reforms to the tax-assistance for pensions. Given the complex nature of Canada's pension system, the proposed reforms were also rather complex. The major change was to increase the tax-assistance limits for all types of pension plans. Taxpayers would be able to make a higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase (or defined contribution) pensions as they are sometimes called. For defined benefit pensions, any contributions required to fund the plan would be deductible.

The two other major changes in the pension area were to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer will receive a notice towards the end of the calendar year indicating the amount of RRSP room they have.

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have \$600 of RRSP room.

The other major change is that taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in a RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system.

In the original October 1986 proposal, all of these changes were to be phased in over the next 5 years. However, the White Paper on Tax Reform recommended that the process be phased in at a slower rate. The following table shows the original and the new timetable.

## Tax reform

On June 18, 1987 Mr. Wilson tabled his White Paper on tax reform. The reform proposals will produce a major shift in the composition of government revenues away from personal income tax towards corporate income tax. Eventually this will be extended to a broadly based national sales tax system.

The following are just some of the major proposed changes:

1. The number of marginal tax rates drops from 10 to 3 —

17% on the first \$27,500  
26% on the next \$27,500  
29% on the amount above \$55,000

This means the maximum tax rate (combining both federal and provincial taxes) will decrease. It should be noted that other actions introduced by this government between September 1984 and now had increased personal taxes (i.e. a sub-tax).

2. In combination with the lower rates, the government proposes to eliminate various personal exemptions and deductions and replace them with tax credits. The credits will equalize the benefit to the taxpayer regardless of their level of income. A deduction lowers your taxable income and is worth more for people with a higher marginal tax rate. Tax credits are deducted from income tax payable and is the same regardless of the taxpayer's marginal rate.

3. Beginning in 1988, the 20% employment deduction, to a maximum of \$500, will be eliminated. It will not be replaced by any other type of deduction or tax credit.

4. There will be changes to the allowable deductions for automobile expenses and the use of an office at home for business. Among the changes for business use of automobiles are:

a fully prorated share of the fixed costs of an employee-owned automobile — depreciations, interest, licence and insurance costs — will be deductible when the distance travelled for business purposes exceeds 24,000 kilometers per year. Where business use is less than 24,000 km., the allowable deduction for fixed expenses is less than the fully prorated share, but increases as business use increases.

There will be a \$20,000 limit on the cost of an automobile for purposes of claiming capital cost allowances.

Deductions for the use of part of your house or apartment for business will be tightened. The home office must be used exclusively, on a regular and continuing basis, to earn income. The home must be the principal place of business. The expenses will be deductible only to the extent of income for the year from the business. Exactly how this new system will work has not yet been established, but the material released by the federal government with the Tax Reform proposals includes the following example:

A university professor who has a consulting practice operated exclusively out of a home office devoted to the practice will be able to claim home office expenses. The home office ex-

## NEW CONTRIBUTION LIMITS

YEAR	RRSP LIMIT	WHITE PAPER	DEFINED CONTRIBUTION LIMIT	WHITE PAPER
1988	OCT. 9*	\$9,500	OCT. 9	\$11,500
1989		11,500		13,500
1990		13,500		15,500
1991		15,500		17,500
1992		REVIEWED		REVIEWED
1993		REVIEWED		REVIEWED
1994		REVIEWED		REVIEWED
1995		REVIEWED		REVIEWED

The current pension limit of \$1,715 per year of service for most defined benefit pension plans will also be indexed after 1994.

\*—OCT. 9 is the original timetable proposed on October 9, 1986 and WHITE PAPER is the revised timetable proposed on June 18, 1987

Exemptions	87 Exemption	88 Tax Credit
Basic Personal	\$4,220	\$1,020
Married	3,700	850
Dependant under 18	560	65
Dependent over 18 and infirmed	1,450	250
all others	1,200	550
Age exemption	2,640	550
Mental/physical impairment	2,890	550
CPP/UC	ACTUAL	17% OF ACTUAL
Tuition Fees	ACTUAL	17% OF ACTUAL
Education	\$50/month	\$10/month
Charitable donations	actual to max. 20% of net income	17% of actual on first \$250 and 29% of actual on excess to max. 20%
Employment deduction	20% of income to maximum of \$500	NIL
Medical Expenses	actual, less 3% of net income	17% of amount in excess of 3% of net income
Investment Income	actual \$1,000	NIL
Pension Income	actual to \$1,000	17% of first \$1,000

pense deduction can be claimed to the extent of the income from the business.

5. The proportion of a capital gain included in income will increase from 1/2 to 2/3 in 1988 and 3/4 in 1990. The maximum lifetime capital gains exemption will not increase beyond the current limit of \$100,000.

6. There were a wide variety of changes to corporate income tax which lowered rates but eliminated many deductions.

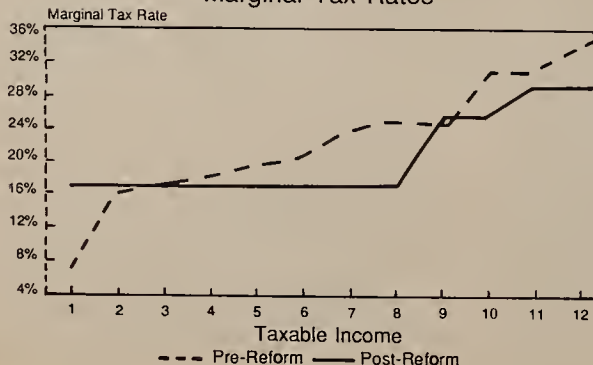
7. The deduction for children over the age of 18, but attending postsecondary institutions, has been eliminated. The child deduction remains for the year the dependent becomes 18. Both tuition tax credits and education tax credits will be transferable if not required to reduce a student's income tax payable to zero.

8. As anticipated, the White Paper proposes to

eliminate the \$1,000 interest and dividend deduction beginning in 1988.

9. Finally, the Minister tabled a number of alternative national Sales Tax proposals. These were multi-stage systems to replace the existing federal sales tax. The federal government wants to discuss the possibility of combining federal and provincial sales tax into one new common system. This proposal may be the most controversial of the White Paper. Mr. Wilson has indicated that he would not introduce this part of the proposals until the first part of the proposals is in operation and only after negotiations with the provinces.

## Pre and Post Reform Marginal Tax Rates



Category	Income
1	\$1,320 or less
2	1,321 - 2,639
3	2,640 - 5,279
4	5,280 - 7,918
5	7,919 - 13,197
6	13,198 - 18,476
7	18,477 - 23,755
8	23,756 - 27,500
9	27,501 - 36,952
10	36,953 - 55,000
11	55,001 - 63,347
12	63,348 and greater











Le professeur qui demeure un

... d'un congé sabbatique

qui pratique l'impôt sur le re

### Dispositions générales

### I. Etats-Unis

1. Etats-Unis

## LON

Article XX — étudiants; voir l'Article 20 de la

LES ACCORDS FISCAUX DU CANADA

Convention modèle de l'O.C.D.E.

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Exemption spéciale de la rémunération

enseignant au Canada

Résidents de pays liés par traité

Let

Les dispositions ci-dessus de la législation

Les professeurs qui projettent d'enseigner d

### Résidents canadiens enseignant dans

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3. France

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employeur étranger, existant aux Etats-Unis.



[illegible]

de des avantages du statut de

[illegible]

## Revenu de location canadien des

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu local net de son pays d'origine. (Voir l'annexe 2 de la Déclaration d'impôt sur le revenu des particuliers de 1987).

Un résident du Canada qui n'est pas un résident permanent au Canada, mais qui a des sources de revenus au Canada, doit payer un impôt sur son revenu mondial, mais seulement sur le revenu qu'il a gagné au Canada. Certains des pays exemptent les résidents étrangers sur les conventions et les salaires satisfaits par les gouvernements sans payer d'impôt dans les pays concernés sans payer d'impôt permanent au Canada, de faire des recherches auprès des services fiscaux internationales du Canada.

Option au titre du paragraphe 45 (2)

Quand une résidence est liée (ou utilisée dans le but de) à un revenu provenant de l'investissement dans les valeurs mobilières, certains des pays exemptent les résidents étrangers sur les conventions et les salaires satisfaits par les gouvernements sans payer d'impôt dans les pays concernés sans payer d'impôt permanent au Canada, de faire des recherches auprès des services fiscaux internationales du Canada.

Option au titre du paragraphe 45 (2) «284»

[illegible]

## Traité fiscal international

[illegible][illegible]

**S** ! le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence.

## Congés pris à l'étranger

[illegible]

## Revenus de location canadiens

conditions ou la plus grande partie de son revenu (vi) vient de sources étrangères, si le professionnel conserve sa résidence au Canada au fins de l'année, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est pas imposable au Canada que sur ses revenus de sources canadiennes. Son revenu n'est pas imposable, devenant imposable en partie de son revenu, si son statut de résident ou de non-résident change au cours de l'année. Avant de saisir une décision, le contribuable doit examiner les avantages et les désavantages du statut de non-résident. Les avantages de ce statut sont les suivants : (a) le non-résident n'est pas imposable sur son revenu de source étrangère, (b) le non-résident n'est pas imposable sur son revenu de source étrangère, (c) le non-résident n'est pas imposable sur son revenu de source étrangère, (d) le non-résident n'est pas imposable sur son revenu de source étrangère, (e) le non-résident n'est pas imposable sur son revenu de source étrangère, (f) le non-résident n'est pas imposable sur son revenu de source étrangère, (g) le non-résident n'est pas imposable sur son revenu de source étrangère, (h) le non-résident n'est pas imposable sur son revenu de source étrangère, (i) le non-résident n'est pas imposable sur son revenu de source étrangère, (j) le non-résident n'est pas imposable sur son revenu de source étrangère, (k) le non-résident n'est pas imposable sur son revenu de source étrangère, (l) le non-résident n'est pas imposable sur son revenu de source étrangère, (m) le non-résident n'est pas imposable sur son revenu de source étrangère, (n) le non-résident n'est pas imposable sur son revenu de source étrangère, (o) le non-résident n'est pas imposable sur son revenu de source étrangère, (p) le non-résident n'est pas imposable sur son revenu de source étrangère, (q) le non-résident n'est pas imposable sur son revenu de source étrangère, (r) le non-résident n'est pas imposable sur son revenu de source étrangère, (s) le non-résident n'est pas imposable sur son revenu de source étrangère, (t) le non-résident n'est pas imposable sur son revenu de source étrangère, (u) le non-résident n'est pas imposable sur son revenu de source étrangère, (v) le non-résident n'est pas imposable sur son revenu de source étrangère, (w) le non-résident n'est pas imposable sur son revenu de source étrangère, (x) le non-résident n'est pas imposable sur son revenu de source étrangère, (y) le non-résident n'est pas imposable sur son revenu de source étrangère, (z) le non-résident n'est pas imposable sur son revenu de source étrangère.

## Revenu de placements au Canada des

[illegible]

impôt de départ canadien

Il faut que les personnes qui abandonnent la résidence canadienne sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur











autre son salaire

tirer de droits d'auteur, de consultations, de cours, de diffusion de radio ou de télévision; ces divers revenus sont habituellement considérés comme revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur un peut déduire de ces revenus les dépenses admissibles; il soustrait la déduction de \$500 pour charges relatives à un emploi.

## Deductions du revenu d'un

[illegible][illegible][illegible][illegible]







# Lecturing in the Year 2000

by F.K. Donnelly  
University of New Brunswick

What will university lectures be like in the year 2000? We now have some preliminary indications of the future characteristics of one of the most fundamental of postsecondary teaching devices.

Contrary to what one might expect, technological developments will have only very limited impact on the delivery of lectures. That is, the active role of the lecturer will remain much the same as it now is. Certainly it is true that lecturers will have a host of new hi-tech gimmicks at their disposal. In all likelihood the traditional visual aids such as maps, handouts, films and slides will be replaced by new computer generated overhead projections. But the basic art of lecturing will retain its essential features as a moderately successful means of teacher to student communication. Moreover, there will doubtless remain on campus some diehard professors who will insist on lecturing with only chalk and blackboard.

The really significant differences will emerge in the changed situation of the audience in the lecture hall. It is here that technological innovations will have, and indeed they already are having, the greatest impact. We now live in an electronic society in which students watch as many as six hours of television a day. Moreover, they listen to an eardrum shattering form of music that has probably already limited the ability of a whole generation to even hear a traditional lecture.

Further, most students now have, or will have in the near future, access to a range of hitherto unknown devices, such as video cassette recorders, paging devices, portable telephones, wrist watches with built in computers and alarm systems, as well as the ubiquitous radio/tape recorder with ear plug. The problem is that these devices have already started to invade the classroom and, I suggest, they will dramatically alter the nature of the traditional lecture situation.

In the past few years I have noticed the gradual intrusion of the outside world into the territory of the lecturer via our society's easily accessible electronic gadgetry. My own introductory lectures have always ended before the half hour according to the custom of my university. I was reminded of the approach of the half hour by a large and well positioned, but quite silent clock on the wall. But those days are gone. Now as the moment to stop lecturing draws near a cacophony of wrist watch-generated buzzes, beeps and beeps rises up from various quarters in the room.

Last year I had not one but two students in my first year course who, on account of their jobs, carried paging devices to class. One was a part time fireman while the other was a social worker at some sort of crisis center. The class was regularly interrupted by one or the other of these squawk boxes for much of the term. These episodes invariably involved a hasty and premature exit from class on the part of one individual that was less than discreet. Indeed, on one memorable occasion an eruption from the social work paging device caused our fireman to belt out in class "Holy geez, there's a fire!"

I foresee the day when the paging device and the cellular phone will be combined into one single instrument. The fireman, the social worker and others will receive calls directly during class. Student journalists working on hot assignments for the campus newspaper, business students trying to follow the fluctuations of some distant market, and student council executives will all need such gadgets to keep up with an ever faster world. Meanwhile, the lecturer will find his domain of the nineteenth century novel, the fall of some ancient civilization or the development of a philosophical concept increasingly unable to compete with such worldly interventions.

I have also been aware of the whirring sound of a tape recording machine rewinding during my lectures. Concerned that my classes were being taped, I made enquiries of the student. I found he was not the least interested to record my words, but instead was taping a radio program while in class. How soon will it be before others want to videotape the daytime soap operas during lectures? Add to this the fact that the Japanese are already marketing a wrist watch with a built in television. Does this mean that our future charges will be sneaking a look at the ball game while in class? And will the window seats with the better reception be in heavy demand?

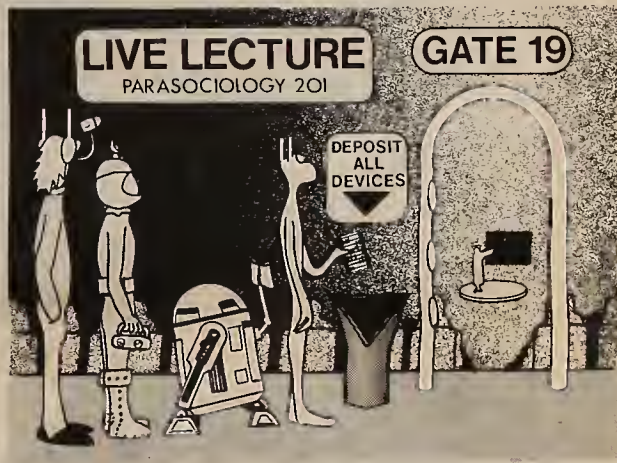
At present the intrusion of electronic gadgets into the class room is a minority phenomenon. It is a disciplinary problem forcing the instructor to demand that some inconsiderate students change their habits. But what happens when these practices become more widespread and our society permits, or even encourages through heavy advertising, people to walk about laden with a variety of electronic gizmos? The lecturer's nightmare is that one day in class something will happen to simultaneously trigger all the gadgets. All the wrist watch alarms, paging devices, portable phones, recorders and mini-television sets

will blast forth in unison. Then will we as faculty members have to entertain complaints from some students that their electronic apparatus has been interfered with by those of other students?

Already many universities have had to face up to problems in examining students who are no longer isolated from the outside world during tests. Some calculators have small computer programs built into them; pens and wrist watches can contain calculators, and radio communication with confederates beyond the examination hall is easily accomplished. Invariably the response of universities has been to impose Draconian restrictions on what can and cannot be taken into the examination venue. What has already happened in the examination situation is, as we have seen, beginning to occur in the lecture room. I suggest that the way we have responded in the examination context will give a clue to our solution to lecturing problems in the year 2000.

In the years to come, class room decorum will be maintained in the following way. All students entering the class room or lecture theatre will be required to pass through an electronic screening device similar in appearance to those at security points in airports. This apparatus will signal the possession of electronic devices of any type. If such gadgets are found they will be deposited outside the inner sanctum of the lecture room.

Students and teacher will then enter an electronically safe zone from which all outside radio waves or signals of any sort have been excluded. The lecture hall will come to resemble the inner "secure" rooms of the American embassy in Moscow that are free from any sort of high-tech bugging or electronic eavesdropping. Once the electronically clean audience has been assembled in the lecture room, the class of the future can commence.



Tam McDonald

IN/PRINTS (Information was supplied by the publisher.)

**ADVENTURE INTO GERMAN**, by Rosi Jory. Division of Humanities and Languages, University of New Brunswick. A multi-purpose, richly illustrated textbook stressing adventure, easy access, freedom of choice, game playing, do-it-yourself applications and re-creation for levels from university and high school to long distance and self study.

**NEUROPSYCHOLOGICAL BASES OF GOD BELIEFS**, by M.A. Persinger, Praeger, 1987. The author applies scientific methodology to the origins of religious experience and related supernatural phenomena. He hypothesizes that "God experiences are predicted to be correlated with transient electrical instabilities within the temporal lobe of the human brain. These temporal lobe transients (TLTs) are normal changes that are precipitated by maturation, personal dilemma, grief, fatigue, and a variety of physiological conditions. Productions of TLTs create an intense sense of meaningfulness, profundity and conviction." Dr. Persinger is a clinical neuropsychologist and professor of Psychology at Laurentian University.

## McGILL CANCER MOLECULAR GENETICS GROUP

The Cancer Centre at McGill University is undergoing a phase of growth and expansion and is now actively searching for three new scientists interested in research on the Cancer problem at the basic level. All three positions are tenure track at the Assistant Professor level with no formal teaching requirements, and are fully supported with funds for equipment and space renovations. Salary will be commensurate with the qualifications and experience of the selected candidates, with the minimum for this level set by the university at \$32,474. Applicants with postdoctoral experience in the molecular genetics of animal cells should apply in writing, enclosing a complete CV including recent reprints or preprints, an outline of future research plans, and the names and addresses of three referees familiar with their research abilities, to: Dr. C. P. Stanners, Director, McGill Cancer Centre, 3655 Drummond St., Montreal, Quebec, Canada H3G 1Y6, by February 29, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.



# Positions Available/Postes vacants



Law Reform Commission  
of Canada

Commission de réforme  
du droit du Canada

## Research Co-ordinator Position Protection of Life Project

### Requirements:

- Graduate degree in law related field, preferably with sound knowledge of common law
- Multidisciplinary perspectives (medicine, ethics, etc.)
- Experience in teaching and research
- Practical experience in management
- Publications in refereed journals
- Bilingual

### Position description

The Co-ordinator organizes the work of the consultants and carries out research himself. He is called upon to represent the Protection of Life Project in dealing with other organizations, as required.

- Position in Montreal
- Duration of contract — 2 years (with possibility of renewal)
- Status of independent contractor
- Salary to be discussed
- Exclusive service.

Send your curriculum vitae with three (3) letters of reference before March 1, 1988 to the following address:

Mrs. Marielle Harvey  
Law Reform Commission of Canada  
Place du Canada  
1010 ouest, de la Gauchetière  
Suite 310  
Montréal, Québec  
H3B 2N2



Commission de réforme  
du droit du Canada

Law Reform Commission  
of Canada

## Poste de coordonnateur de recherche Section de Recherche sur la Protection de la Vie

### Exigences:

- Baccalauréat ou maîtrise en droit ou dans une discipline connexe, de préférence avec une bonne connaissance de la common law
- Perspectives pluri-disciplinaires (médecine, éthique, etc.)
- Expérience d'enseignement et de recherche
- Expérience pratique de gestion
- Publications dans des revues arbitrées
- Bilingue

### Description du poste

Le coordonnateur doit voir à l'organisation du travail des experts-conseils et doit lui-même effectuer des recherches. Il est appelé à représenter la Section de Recherche sur la Protection de la Vie à l'extérieur, lorsque requis.

- Poste à Montréal
- Durée du contrat — 2 ans (renouvellement possible)
- Statut de contractuel indépendant
- Salaire à discuter
- Exclusivité de service

Envoyer votre curriculum vitae avec trois (3) lettres de références avant le 1er mars 1988, à l'adresse ci-dessous:

Madame Marielle Harvey  
Commission de réforme du droit du Canada  
Place du Canada  
1010 ouest, de la Gauchetière, Bureau 310  
Montréal, Québec H3B 2N2



Brock University

Applications are invited for a tenure-track position in socio-linguistics and curriculum and methodology of TESL, and a limited contract position in TESL, syntax or grammar. Both positions are at the level of Assistant Professor and commence on July 1, 1988. Candidates should have a Ph.D., teaching experience and a research record in TESL/Applied Linguistics. Administrative experience in University-level ESL programs will be an asset. Please send curriculum vitae, including the names of three referees, to Dr. Cecil A. Abrams, Dean of Humanities, Brock University, St. Catharines, Ontario, L2S 3A1. Closing date, April 15, 1988. Brock University is an equal opportunity employer. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

## WAYNE STATE UNIVERSITY RESEARCH ASSOCIATE POSTDOCTORAL POSITION STRUCTURE AND EVOLUTION OF INVERTEBRATE GLOBIN GENES

Department of Biochemistry

Position available 1 June 1988 in a joint project using chemical sequencing of globins and the determination of globin gene structure using recombinant DNA methodology. Three year funding minimum; salary commensurate with experience, range \$20,000 to \$30,000 with excellent benefits. Submit vita and 3 references to Dr. O. Walz, Department of Physiology or to Dr. S. Vinogradov, Department of Biochemistry, Wayne State University, 540 East Canfield, Detroit, MI 48201, USA.

## UNIVERSITY OF NEW BRUNSWICK TECHNOLOGY EDUCATION/INDUSTRIAL ARTS

Applications are invited for a full-time tenure-track position to teach Energy, Power, and Transportation Technology in the Division of Vocational Education. Appointment will be at the assistant professor level effective July 1, 1988. Candidates should have an earned doctorate (or be near completion) or a Master's degree with research publications, and teaching experience. Degrees should be in technology education/industrial arts education with an undergraduate preparation in energy, power, and transportation technology to include micro-computer components and systems. Duties will include developing and teaching courses in the following areas: energy and conservation systems; integrated mechanical, fluid and electrical systems; small equipment and appliance repair; electricity/electronics; and transportation. Other duties will include academic advisement and committee assignments. Salary will depend on qualifications and experience. Interested candidates should send a letter of application, their curriculum vitae, transcripts of all university course work, and names of three referees to Professor James Clair, Acting Chairman, Division of Vocational Education, Faculty of Education, University of New Brunswick, Fredericton, New Brunswick, E3B 6E3, Canada. Deadline for applications is March 5, 1988. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.



UNIVERSITY OF NEW BRUNSWICK

## UNIVERSITY OF GUELPH

### ASSOCIATE VICE-PRESIDENT, STUDENT AFFAIRS

The University of Guelph invites applications and nominations for the position of Associate Vice-President, Student Affairs. The University of Guelph is committed to foster both intellectual and personal growth in its students. The University has a full-time enrollment of approximately 10,000 undergraduate and 1,200 graduate students. Reporting to the Vice-President, Academic, the Associate Vice-President, Student Affairs shares major responsibility with the Associate Vice-President, Academic for providing an integrated and balanced approach to the institution's educational activities. The five divisions reporting directly to the Associate Vice-President, Student Affairs are: Athletics, Counseling and Student Resource Centre, Medical Services, Residences and the Student Environment Study Group.

Applicants must have a proven record of achievement in a senior administrative position in the general area of student services, or equivalent experience in an academic setting. The successful candidate will possess exemplary interpersonal and management skills and have demonstrated superior ability to provide leadership at senior levels. Applications (including a resume and the names of three referees) or nominations should be submitted by March 1, 1988 to Dr. J. R. MacDonald, Vice-President, Academic, University of Guelph, Guelph, Ontario N1G 2W1. The appointment is expected to commence July 1, 1988 or as soon thereafter as possible.

The University of Guelph has a commitment to employment equity. In accordance with Canada Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.



## FORESTRY

THE UNIVERSITY OF BRITISH COLUMBIA, Department of Forest Resources Management. Applications are invited for a full-time position in Forest Mensuration with research interests in sampling, growth and yield, at the rank of Assistant Professor effective July 1, 1988. The position is tenure track and subject to budgetary approval. Responsibilities include teaching undergraduate and graduate courses in mensuration, growth and yield and sampling, advising Faculty and students; supervising graduate students and conducting research. Candidates must have a Ph.D. and be eligible for registration in the Association of B.C. Professional Foresters. The University of British Columbia offers equal opportunity to qualified male and female candidates. Canadian immigration regulations require this advertisement to be directed to Canadian citizens and permanent residents. Applicants are requested to forward a letter of application, including the names and addresses of three referees, the Selection Committee might contact. A recent curriculum vitae should also be included. Deadline for receipt of applications is May 1, 1988. Applications and/or further enquiries may be directed to Dr. J.H.G. Smith, Head, Dept. Forest Resources Management, Faculty of Forestry, The University of British Columbia, Vancouver, B.C. V6T 1W5. Telephone (604) 228-3544 FAX (604) 222-8845.

## EPILEPSY

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## The 1988 Flight Programme

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Tel.: (416) 366-9771

A FULL SERVICE AGENCY

### SUPER C.A.U.T. BARGAIN FARES

to LONDON (Heathrow)					to LONDON (Heathrow)				
Depart:	From:	*Toronto/Montreal/ Ottawa/Halifax/ St. John's	Winnipeg	Edmonton/Calgary Saskatoon/Regina	Vancouver	Depart:	From:	Saint John/ Moncton/Sydney	Fredericton
19 Oct. - 04 Dec. 09 Jan. - 26 Feb.		\$474.00	\$569.00	\$626.00	\$664.00	25 Dec. - 20 May 21 Sep. - 11 Dec.		\$836.00	\$853.00
25 Dec. - 08 Jan. 05 Dec. - 11 Dec. 21 Sep. - 18 Oct. 14 Mar. - 20 May 27 Feb. - 07 Mar.		521.00	616.00	673.00	711.00	12 Dec. - 24 Dec. 31 Aug. - 20 Sep. 21 May - 18 Jun.		936.00	956.00
12 Dec. - 18 Dec. 08 Mar. - 13 Mar. 31 Aug. - 20 Sep.		616.00	711.00	768.00	806.00	19 Jun. - 30 Aug.		1038.00	1060.00
						CHILD:	80% of adult fare		
19 Dec. - 24 Dec. 21 May - 18 Jun.		664.00	759.00	816.00	854.00	For travel between Saint John, Moncton, Fredericton, Sydney and London (Heathrow), connections via Halifax are necessary.			
19 Jun. - 30 Aug.		711.00	806.00	863.00	901.00				
CHILD:		474.00	569.00	626.00	664.00				

All fares quoted are subject to change without notice and are in Canadian dollars. Not included: \$19.00 Canadian Transportation Tax. Valid one year. Based on weekday travel, \*weekend surcharges are in effect. Weekend Eastbound; Friday or Saturday. Weekend Westbound; Saturday or Sunday. \$15.00 each way.

Montreal to PARIS (Charles de Gaulle)												Toronto/Ottawa to FRANKFURT/DUSSELDORF													
(Valid 3 months)												(Valid 6 months)													
Depart Date	Return Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.	Depart Date	Return Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.		
31 Aug. 20 Sep.		616	593	569	593	640	593	569	593	616	664	31 Aug. 20 Sep.		721	674	650	674	745	674	650	674	721	769		
21 Sep. 18 Oct.		593	569	546	569	617	569	546	569	593	641	21 Sep. 18 Oct.		674	626	602	626	697	626	602	626	674	721		
19 Oct. 04 Dec.		569	546	521	546	593	546	521	546	569	617	19 Oct. 04 Dec.		650	602	578	602	673	602	578	602	650	697		
05 Dec. 11 Dec.		593	569	546	569	617	569	546	569	593	641	05 Dec. 11 Dec.		674	626	602	626	697	626	602	626	674	721		
12 Dec. 18 Dec.		616	593	569	593	640	593	569	593	616	664	12 Dec. 18 Dec.		721	674	650	674	745	674	650	674	721	769		
19 Dec. 24 Dec.		640	617	593	617	664	617	593	617	640	688	19 Dec. 24 Dec.		745	697	673	697	768	697	673	697	745	792		
25 Dec. 08 Jan.		593	569	546	569	617	569	546	569	593	641	25 Dec. 08 Jan.		674	626	602	626	697	626	602	626	674	721		
09 Jan. 26 Feb.		569	546	521	546	593	546	521	546	569	617	09 Jan. 26 Feb.		650	602	578	602	673	602	578	602	650	697		
27 Feb. 20 May		593	569	546	569	617	569	546	569	593	641	27 Feb. 20 May		674	626	602	626	697	626	602	626	674	721		
21 May 18 Jun.		616	593	569	593	640	593	569	593	616	664	21 May 18 Jun.		721	674	650	674	745	674	650	674	721	769		
19 Jun. 30 Aug.		664	641	641	641	688	641	617	641	664	711	19 Jun. 30 Aug.		769	721	697	721	792	721	697	721	769	816		
CHILD: (2-11 yrs.)		521				INFANT: (no seat)				FREE				CHILD: (2-11 yrs.)		578				INFANT: (no seat)		FREE			

All fares quoted are subject to change without notice and do not include Canadian Transportation Tax of \$19.00 per person. Based on weekday travel, weekend surcharges are in effect.

Call: Nancy (416) 366-9771

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Pg. 1





# SUPER C.A.U.T. BARGAIN FARES



## Vancouver to FRANKFURT/DUSSELDORF

(Valid 6 months)

Depart Date	Return Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.
31 Aug. 20 Sept.		911	864	840	864	935	864	840	864	911	959
21 Sep. 18 Oct.		864	816	792	816	887	816	792	816	864	911
19 Oct. 04 Dec.		840	792	768	792	863	792	768	792	840	887
05 Dec. 11 Dec.		864	816	792	816	887	816	792	816	864	911
12 Dec. 18 Dec.		911	864	840	864	935	864	840	864	911	959
19 Dec. 24 Dec.		935	887	863	887	958	887	863	887	935	982
25 Dec. 08 Jan.		864	816	792	816	887	816	792	816	864	911
09 Jan. 26 Feb.		840	792	768	792	863	792	768	792	840	887
27 Feb. 20 May		864	816	792	816	887	816	792	816	864	911
21 May 18 Jun.		911	864	840	864	935	864	840	864	911	959
19 Jun. 30 Aug.		959	911	887	911	982	911	887	911	959	1006

CHILD: (2-11 yrs.) 768

INFANT: (no seat) FREE

## Toronto to PARIS (Charles de Gaulle)

(Valid 3 months)

Depart Date	Return Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.
31 Aug. 20 Sept.		664	640	617	640	688	640	617	640	664	712
21 Sep. 18 Oct.		640	616	593	616	664	616	593	616	640	688
19 Oct. 04 Dec.		617	593	569	593	641	593	569	593	617	665
05 Dec. 11 Dec.		640	616	593	616	664	616	593	616	640	688
12 Dec. 18 Dec.		664	640	617	640	688	640	617	640	664	712
19 Dec. 24 Dec.		688	664	641	664	711	664	641	664	688	736
25 Dec. 08 Jan.		640	616	593	616	664	616	593	616	640	688
09 Jan. 26 Feb.		617	593	569	593	641	593	569	593	617	665
27 Feb. 20 May		640	616	593	616	664	616	593	616	640	688
21 May 18 Jun.		664	640	617	640	688	640	617	640	664	712
19 Jun. 30 Aug.		712	688	665	688	736	688	665	688	712	759

CHILD: (2-11 yrs.) 569

INFANT: (no seat) FREE

## Toronto/Montreal to ZURICH/GENEVA

(Valid 6 months)

Depart Date	Return Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.
31 Aug. 20 Sept.		768	721	697	721	792	721	697	721	768	816
21 Sep. 18 Oct.		721	673	650	673	745	673	650	673	721	769
19 Oct. 04 Dec.		697	650	626	650	721	650	626	650	697	745
05 Dec. 11 Dec.		721	673	650	673	745	673	650	673	721	769
12 Dec. 18 Dec.		768	721	697	721	792	721	697	721	768	816
19 Dec. 24 Dec.		792	745	721	745	816	745	721	745	792	840
25 Dec. 08 Jan.		721	673	650	673	745	673	650	673	721	769
09 Jan. 26 Feb.		697	650	626	650	721	650	626	650	697	745
27 Feb. 20 May		721	673	650	673	745	673	650	673	721	769
21 May 18 Jun.		768	721	697	721	792	721	697	721	768	816
19 Jun. 30 Aug.		816	769	745	769	840	769	745	769	816	863

CHILD: (2-11 yrs.) 626

INFANT: (no seat) FREE

## Additional Examples:

Toronto/Halifax to PRESTWICK ... from as low as CDN\$474.00\* (Valid one year)

Toronto/Ottawa/Montreal to MUNICH ... from as low as CDN\$626.00\* (Valid 6 months)

Toronto to TEL AVIV ... from as low as CDN\$1086.00\*

Montreal to TEL AVIV ... from as low as CDN\$1028.00\* (Valid 2 months)

Toronto/Montreal to ROME/VENICE ... from as low as CDN\$824.00\* (Valid 3 months)

Many other "Bargain Fares", please inquire.

### CONDITIONS:

- Advance booking: Minimum 21 days before departure.
- Length of Stay: Minimum 7 days, maximum varies from 2 months to 1 year.
- Payments: Deposit of \$100.00 per person due within 7 days of booking. Balance due 25 days prior.
- Cancellation charge: \$100.00 per person.
- Weekend surcharges are in effect.

NOTE: The day of the week on each transatlantic sector will determine the respective fare to be applied for each half round trip journey.

\*Low season fares quoted.

(All fares quoted in Canadian dollars, are subject to change without prior notice and do not include Canadian Transportation Tax of \$19.00 per person.)

The above quoted fares reflect economical benefits for C.A.U.T. members.

E. & O.E.

## SPECIAL INTER-EUROPE CHARTER AIRFARES (EXAMPLES)

Available through our bulk buying procedures.

	Round Trip		One Way	
	Round Trip	One Way	Round Trip	One Way
From PARIS to VIENNA	\$400.00	\$275.00	\$660.00	\$499.00
From FRANKFURT to VIENNA	\$300.00	\$225.00	\$440.00	\$375.00
From LONDON to VIENNA	\$350.00	\$275.00	\$595.00	\$730.00
From VIENNA to TEL AVIV	\$490.00	-	\$789.00	-
From ZURICH to VIENNA	\$290.00	\$205.00	\$435.00	\$409.00

All fares quoted in Canadian dollars and are subject to change without notice. Many other possibilities, please inquire. Children's fares available upon request. E.&O.E.

FOR ENQUIRIES REGARDING ATLANTIC/EUROPEAN FARES please call NANCY

### CONGRESS ANNOUNCEMENTS

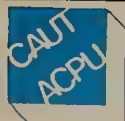
International Federation of Philosophical Societies (FISP), "18th World Congress of Philosophy", BRIGHTON, UNITED KINGDOM, August 21 - 27, 1988.

Association of French Speaking Philosophical Societies (ASPLF), "22nd International Congress of French Speaking Philosophical Societies", DIJON FRANCE, August 29 - September 1, 1988.

For full information on fares:

Call Nancy (416) 366-9771, or complete coupon provided.





## LONDON & PRESTWICK\* SABBATICAL FLIGHT PROGRAMME



From: Toronto, London (Ont.), Montreal Ottawa, Quebec City and Halifax	Fares from	CDN \$ 498.00	—	\$ 748.00
Vancouver and Victoria	Fares from	CDN \$ 698.00	—	\$ 948.00
Winnipeg (via Toronto)	Fares from	CDN \$ 598.00	—	\$ 848.00
Saskatoon/Regina (via Toronto) Edmonton, Calgary	Fares from	CDN \$ 658.00	—	\$ 908.00

\*from Toronto and Halifax only.

## EUROPEAN SABBATICAL FLIGHT PROGRAMME

TO PARIS (Eastbound Departure Date)		From Toronto	From Montreal		
19 Oct. - 04 Dec. / 09 Jan. - 26 Feb.		CDN\$598.00	CDN\$548.00		
05 Dec. - 11 Dec. / 25 Dec. - 08 Jan. / 27 Feb. - 20 May / 21 Sep. - 18 Oct.		648.00	598.00		
12 Dec. - 18 Dec. / 21 May - 18 Jun. / 31 Aug. - 20 Sep.		698.00	648.00		
19 Dec. - 24 Dec.		748.00	698.00		
19 Jun. - 30 Aug.		798.00	748.00		
Children (2-11 yrs. - all year)		598.00	548.00		
Infants (under 2 - no seat)		FREE	FREE		
TO AMSTERDAM (Eastbound Departure Date)		From Toronto	From Montreal	From Calgary	From Vancouver
19 Oct. - 04 Dec. / 09 Jan. - 26 Feb.		CDN\$558.00	CDN\$548.00	CDN\$728.00	CDN\$768.00
05 Dec. - 11 Dec. / 25 Dec. - 08 Jan. / 27 Feb. - 20 May / 21 Sep. - 18 Oct.		608.00	598.00	778.00	818.00
12 Dec. - 18 Dec. / 21 May - 18 Jun. / 31 Aug. - 20 Sep.		658.00	648.00	878.00	918.00
19 Dec. - 24 Dec.		708.00	698.00	908.00	958.00
19 Jun. - 30 Aug.		758.00	748.00	978.00	1018.00
Children (2-11 yrs. - all year)		558.00	548.00	728.00	768.00
Infants (under 2 - no seat)		FREE	FREE	FREE	FREE
TO FRANKFURT (Eastbound Departure Date)		From Toronto			
19 Oct. - 04 Dec. / 09 Jan. - 26 Feb.		CDN\$608.00			
05 Dec. - 11 Dec. / 25 Dec. - 08 Jan. / 27 Feb. - 20 May / 21 Sep. - 18 Oct.		658.00			
12 Dec. - 18 Dec. / 21 May - 18 Jun. / 31 Aug. - 20 Sep.		758.00			
19 Dec. - 24 Dec.		808.00			
19 Jun. - 30 Aug.		858.00			
Children (2-11 yrs. - all year)		608.00			
Infants (under 2 - no seat)		FREE			
TO ZURICH/GENEVA (Eastbound Departure Date)		From Toronto/Montreal			
19 Oct. - 04 Dec. / 09 Jan. - 26 Feb.		CDN\$658.00			
05 Dec. - 11 Dec. / 25 Dec. - 08 Jan. / 27 Feb. - 20 May / 21 Sep. - 18 Oct.		708.00			
12 Dec. - 18 Dec. / 21 May - 18 Jun. / 31 Aug. - 20 Sep.		808.00			
19 Dec. - 24 Dec.		858.00			
19 Jun. - 30 Aug.		908.00			
Children (2-11 yrs. - all year)		75% OF APPLICABLE ADULT FARE			
Infants (under 2 - no seat)		FREE			

(All fares are subject to change without notice and do not include Canadian Transportation Tax of \$19.00 per person. Please note that routings via New York may be necessary on certain departures.) The day of the week on each transatlantic sector will determine the respective fare to be applied for each half round trip journey.

### Booking Conditions:

Advance Booking: Minimum 21 days before departure.

Length of stay: Minimum 7 days, maximum 1 year.

Payment: Deposit of \$100.00 per person due within 7 days of making the reservation.

Final payment due 21 days prior to departure.

Cancellation charges: \$100.00 per person.

Weekend surcharges: are in effect.

Note: Open return for stay of up to 6 months, please add \$25.00 administration fee.

(Except for London - no charge.)

Open return over 6 months to a maximum of 1 year, please add \$30.00 administration fee. (Except for London - no charge.)

CHILDREN: (2-11 yrs.) \$25.00 fee for all above. (Except London.)

INFANTS (no seat): FREE

"Open Return" tickets will be close dated for return in order to meet airline requirements.

However, changes can be made overseas at office specified, without charge.

Call Nancy (416) 366-9771

E. & O.E.



# RENAULT

## European Leasing Plan

At time of print, the 1988 Renault Leasing Plan rates were not available. However, Renault does expect rates to be available by early February.

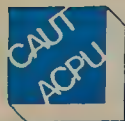
Plans available in duration of 3 weeks to 1 year. Please inquire further.

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## SOUTH PACIFIC

From:	To:	2 Month Excursion Fare (Return)			One Year Excursion Fare (Return)		
		Low	Shoulder	High	Low	Shoulder	High
VANCOUVER	SYDNEY/BRISBANE/	\$1445	\$1571	\$1823	\$1635	\$1760	\$2075
	MELBOURNE						
	PERTH	1824	1949	2201	2013	2138	2453
	AUCKLAND	1319	1444	1697	1508	1634	1949
CALGARY	CHRISTCHURCH	1382	1507	1760	1571	1697	2012
	SYDNEY/BRISBANE/	1570	1696	1948	1760	1885	2200
	MELBOURNE						
	PERTH	1949	2074	2326	2138	2263	2578
WINNIPEG	AUCKLAND	1444	1569	1822	1633	1759	2074
	CHRISTCHURCH	1507	1632	1885	1696	1822	2137
	SYDNEY/BRISBANE/	1685	1811	2063	1875	2000	2315
	MELBOURNE						
MONTREAL/	PERTH	2064	2189	2441	2253	2378	2693
	AUCKLAND	1559	1684	1937	1748	1874	2189
	CHRISTCHURCH	1622	1747	2000	1811	1937	2252
	SYDNEY/BRISBANE/	1800	1926	2178	1990	2115	2430
OTTAWA/	MELBOURNE						
	PERTH	2179	2304	2556	2368	2493	2808
	AUCKLAND	1674	1799	2052	1863	1989	2304
	CHRISTCHURCH	1737	1862	2115	1926	2052	2367
TDRDNTD	SYDNEY/BRISBANE/	1780	1906	2158	1970	2095	2410
	MELBOURNE						
	PERTH	2159	2284	2536	2348	2473	2788
	AUCKLAND	1654	1779	2032	1843	1969	2284
HALIFAX/	CHRISTCHURCH	1717	1842	2095	1906	2032	2347
	SYDNEY/BRISBANE/	1848	1974	2226	2038	2163	2478
	MELBOURNE						
	PERTH	2227	2352	2604	2416	2541	2856
FREDERICTON/	AUCKLAND	1722	1847	2100	1911	2037	2352
	CHRISTCHURCH	1785	1910	2163	1974	2100	2415
	SYDNEY/BRISBANE/	1878	2004	2256	2068	2193	2508
	MELBOURNE						
CHARLOTTETOWN/	PERTH	2257	2382	2634	2446	2571	2886
	AUCKLAND	1752	1877	2130	1941	2067	2382
	CHRISTCHURCH	1815	1940	2193	2004	2130	2445
	SYDNEY/BRISBANE/	2003	2129	2381	2193	2318	2633
ST. JOHN'S/	MELBOURNE						
	PERTH	2383	2507	2759	2571	2696	3011
	AUCKLAND	1877	2002	2255	2066	2192	2507
	CHRISTCHURCH	1940	2065	2318	2129	2255	2570

LOW SEASON: April - September. SHOULDER SEASON: October - November. HIGH SEASON: December - March.  
All Fares: All fares and conditions are subject to change without notice and do not include Canadian Transportation Tax of \$19.00 per person. In all cases outboard date of travel (transpacific) determines the return season.

### 2 MONTH FARES:

Advance booking: Minimum 14 days prior to departure.  
Length of stay: Minimum 6 days, maximum 2 months.  
Stopovers: 3 stopovers allowed in addition to point of turn-around (not including Tahiti and Cook Islands). Subject to specific routings.

Payments: 10% deposit required within 2 weeks of booking. Balance of payment due 30 days prior to departure.  
Cancellation charge: Some cancellation penalties apply, depending on routing. (Cancellation insurance for medical reasons highly recommended.)

### ONE YEAR FARES:

Advance booking: None.  
Length of stay: Minimum 6 days, maximum one year.  
Stopovers: Unlimited stopovers on current specified routings.

Payments: 10% deposit required within 2 weeks of booking. Balance of payment due 30 days prior to departure.  
Cancellation charge: Some cancellation penalties apply, depending on routing. (Cancellation insurance for medical reasons highly recommended.)

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## AROUND-THE-WORLD

### Sample Itineraries:

1. Toronto - San Francisco - Honolulu - Fiji - Auckland - Cairns - Brisbane - Sydney - Melbourne - Hobart - Adelaide - Perth - Bangkok - Singapore - Bombay - London - Toronto.

...\$3063.00

2. Toronto - Los Angeles - Papeete - Rarotonga - Apia - Tonga - Auckland - Wellington - Christchurch - Melbourne - Sydney - Perth - Singapore - Kuala Lumpur - Bangkok - Bahrain - Paris - London - Toronto.

...\$3509.00

3. Toronto - Amsterdam - Rome - Delhi - Hong Kong - Shanghai - Tokyo - Vancouver - Toronto.

...\$2483.00

4. Toronto - Los Angeles - Honolulu - Tokyo - Hong Kong - Singapore - Bombay - Paris - London - Toronto.

...\$2452.00

Maximum stay one year. Some backtracking may be required. Several itineraries available - let us 'customize' an itinerary to meet your individual requirements.

Advance booking conditions and penalties apply. All fares, itineraries and routings are subject to change. All programmes subject to revision and termination. All fares quoted in Canadian dollars and do not include Canadian Transportation Tax of \$19.00 per person.

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## ORIENT

TO:	TDKYD	HDNG KDNG	BANGKOK	SINGAPORE/ KUALA LUMPUR	BEIJING*
FROM:					
HALIFAX/ ST. JOHN'S	\$1495	\$1447	\$1708	\$1718	\$1919
MONTREAL	1341	1293	1553	1563	1765
TORONTO/ WINNIPEG	1309	1254	1515	1524	1726
CALGARY	1281	1233	1493	1503	1705
VANCOUVER	1109	1061	1322	1332	1533

### Rules:

Fares are valid for 1 year except to Beijing\*. Beijing fares are valid for 6 months only. Advance reservations and ticketing required. Cancellation penalties apply. Fares quoted are 'low' season fares. Fares do not include Canadian Transportation tax of \$19.00. All fares are in Canadian Dollars.

E.&O.E.

CALL PETER (416) 366-9771

## C.A.U.T. BOOKING FORM

TITLE: \_\_\_\_\_ Professor \_\_\_\_\_ Or. \_\_\_\_\_ Mr. \_\_\_\_\_ Mrs. \_\_\_\_\_ Miss \_\_\_\_\_ Ms. \_\_\_\_\_ SURNAME: \_\_\_\_\_ GIVEN NAMES: \_\_\_\_\_  
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## McMASTER UNIVERSITY



## Département de français

Le département sollicite des candidatures pour un poste (conduisant à la permanence) de Professeur Adjoint en début de carrière. Ce poste est assujéti à une confirmation budgétaire. Les candidats doivent avoir un doctorat.

Fonctions principales: enseignement de la langue française au niveau sous-gradué; enseignement de la littérature française du dix-huitième siècle. —Entrée en fonctions: le 1er juillet 1988. —Traitement: selon les titres et l'expérience (traitement minimum des professeurs adjoints en 1987-88: \$29,491 pour douze mois). —Les candidats sont priés de soumettre leur curriculum vitae et un dossier professionnel complet et de demander à trois répondants d'envoyer des lettres de recommandation à:

Dr. C. Rouben  
Directeur, Département de français  
Université McMaster  
Hamilton, Ontario, L8S 4M2

Date limite pour la réception de l'ensemble des documents: le 15 mars 1988 ou la date où le poste sera pourvu. Conformément aux exigences relatives à l'immigration au Canada, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents. L'Université McMaster respecte le principe de l'équité en matière d'emploi.

McMASTER UNIVERSITY  
SCHOOL OF PHYSICAL  
EDUCATION AND  
ATHLETICS

The School of Physical Education and Athletics invites applications for a tenure-track position at the rank of Assistant Professor, commencing July 1, 1988, subject to budgetary approval. The successful applicant will be responsible for undergraduate instruction in the areas of Exercise and Fitness, Programing, Measurement and Evaluation, and Conditioning, with co-ordinate and supervise recreation-based fitness activities, and will direct the Sport-Fitness School. Candidates should have at least an M.A. degree. A Ph.D. is preferred. Salary commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Inquiries, including a curriculum vitae and three letters of reference, should be sent to Professor William H. Fowler, Director, School of Physical Education and Athletics, McMaster University, Hamilton, Ontario L8S 4K1. Closing date for applications is March 15, 1988.

SIMON FRASER UNIVERSITY invites applications for tenure track appointments in Business Policy, MIS/Accounting, Marketing and Small Business. Rank open. Successful candidates must have strong research and teaching abilities for both undergraduate and graduate courses. Ph.D. in hand or near completion. Be prepared to actively participate in the development of the Faculty. Candidates eligible for employment in Canada at time of application are preferred. All positions are subject to budgetary approval. Start date September 1, 1988 or at another mutually agreed time. Send curriculum vitae and names of three referees to:

Appointments Committee  
Faculty of Business  
Administration  
Simon Fraser University  
Burnaby, B.C.  
Canada V5A 1S6



## Royal Military College of Canada

## DÉPARTEMENT DE GÉNIE ÉLECTRIQUE

## POSTE RÉGULIER

Le Département de génie électrique offre un poste régulier de professeur adjoint. Le candidat choisi devra enseigner (1<sup>er</sup> et 2<sup>e</sup> cycles) et faire de la recherche. L'entrée en fonction est le 1<sup>er</sup> juin 1988. Le poste est offert uniquement aux hommes et aux femmes et le salaire sera établi d'après les qualifications du candidat, selon les normes compétitives présentement en vigueur à notre institution. Le candidat devra détenir un Ph.D. (ou l'équivalent dans un domaine pertinent, avec formation en génie électrique).

La connaissance du français est essentielle pour ce poste et la connaissance de l'anglais avantagera un candidat.

Soumettre son curriculum vitae ainsi que les noms et l'adresse de 3 répondants, avant le 15 mars 1988, à:

Dr. P.E. Allard, Directeur  
Département de génie électrique  
ROYAL MILITARY COLLEGE OF CANADA  
Kingston, Ontario K7K 5L0

Ce poste est offert aux citoyens canadiens et aux résidents permanents seulement. An English version of the advertisement for this bilingual position may be obtained from Dr. N. Gauthier, Assistant to the Principal.

## LANSDOWNE PROFESSOR

The Faculty of Education at the University of Victoria is seeking a distinguished scholar and teacher in the field of cognitive science to fill a Lansdowne Chair tenable in the Department of Psychological Foundations in Education. Candidates should be actively engaged in research in the application of theories of cognitive science to curricular and classroom practice. The successful candidate is also expected to be an adjunct member of one or more of the other five academic units within the Faculty of Education.

Candidates must enjoy an established reputation as a scholar, researcher, and teacher. Outlets will involve continuation of scholarly research, consultation and collaboration with colleagues in research projects and teaching.

The University of Victoria has approximately 500 faculty members, over 10,000 undergraduate and 1,000 graduate students. In addition to the Faculty of Education, the University's academic units include: Faculties of Arts and Science, Engineering, Fine Arts, Human and Social Development, Law, and Graduate Studies.

The Faculty of Education, one of the oldest established faculties, has over 70 tenured faculty members and is organized into four departments (Psychological Foundations in Education, Communication and Social Foundations, Art and Music Education, and Social and Natural Sciences). Also included as departments are the School of Physical Education and the Division of Professional Studies. The Faculty offers undergraduate programs in elementary and secondary teacher education, leisure studies and human performance as well as graduate programs at the master's level in curriculum and instruction, educational psychology, educational administration, leisure studies and human performance. Programs leading to the Ph.D. are offered in educational psychology, language arts, and educational administration (by special arrangement).

In accordance with Canadian Immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Women are encouraged to apply.

An attractive salary and other benefits are offered. Nominations and applications, including full curriculum vitae and the names of three referees, should be sent by March 18, 1988 to The Dean, Faculty of Education, University of Victoria, P.O. Box 1700, Victoria, British Columbia, V8W 2Y2, Canada.

University of Alberta  
EdmontonProfessor (tenure track)  
Department of  
Electrical Engineering

Applications are invited for a position as Assistant or Associate Professor in the Department of Electrical Engineering. The position is in the area of digital electronics hardware and it is expected that the appointee will be active in both teaching and research in this area. Preferably the appointee will have a Ph.D. degree and be eligible for registration as a Professional Engineer in Alberta. The appointment is to begin September 1, 1988 or earlier. The current base salaries are \$31,612 (Assistant Professor) and \$39,620 (Associate Professor).

The Department maintains strong links with the Alberta Laser Institute, the Alberta Microelectronics Centre, and the Alberta Telecommunications Research Centre. All these institutions are involved in various industrial enterprises and so provide an excellent opportunity for faculty to carry out research which is oriented towards applications.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Application deadline is March 1, 1988.

Please send resume and names of three references to

Dr. P.R. Smy  
Professor and Chairman  
Department of Electrical Engineering  
The University of Alberta  
238 Civil/Electrical Building  
Edmonton, T6G 2G7

The University of Alberta is committed to the principle of equity in employment.

President  
RYERSON

Ryerson Polytechnical Institute is seeking a new President.

Established in 1948 and located on nineteen acres in downtown Toronto, Ryerson is a degree-granting member of the Council of Ontario Universities. The Institute is a leading centre of applied professional education for over 40,000 full- and part-time students. Through its faculties of Applied Arts, Arts, Business, Community Services, and Technology, Ryerson offers thirty-three programs, the majority leading to the Bachelor of Applied Arts, Bachelor of Business Management, or Bachelor of Technology degrees.

The President is the chief executive officer of the Institute, an ex-officio member of the Board of Governors, and

Chairperson of the Academic Council. The President directs the operation of Ryerson's academic and business affairs.

Ryerson is seeking an individual with outstanding academic and administrative credentials, strong skills in government relations, and the ability to communicate effectively with faculty, students, staff, alumni and members of the external community. The appointment will take effect September 1988.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications and nominations will be treated in strict confidence. Inquiries should be directed to the address below or (416) 598-0012.

GEORGE ENNS PARTNERS INC.  
Consultants in Executive Search

70 UNIVERSITY AVENUE, SUITE 410, P.O. BOX 14, TORONTO, ONTARIO M5J 2M4



## PROFESSEUR

Dans le cadre de l'expansion de son programme de biologie moléculaire, le Centre de recherche en médecine comparée souhaite s'adjoindre un professeur régulier. Le candidat devra être apte à participer activement à la formation d'une équipe de recherche dont les travaux visent, par le biais de la biologie moléculaire, le développement d'outils de recherche, de dépistage, de diagnostic et de prévention (vaccins sous-unitaires) des virus animaux.

**Exigences :** Avoir obtenu un doctorat (Ph.D.) en biologie moléculaire/virologie. De préférence, le candidat aura fait un stage post-doctoral dans le domaine de la biologie moléculaire des virus, une certaine expertise dans le domaine des rétrovirus animaux serait un atout.

Ce poste est également ouvert aux hommes et aux femmes. La préférence sera accordée au citoyen canadien ou à l'immigré réçu.

**Traitement :** Selon l'expérience et l'échelle de salaires en vigueur à l'Institut Armand-Frappier (réseau de l'Université du Québec).

Si vous êtes intéressé par ce poste, veuillez adresser votre curriculum vitae, la liste de vos publications et trois lettres de recommandation au :

Président du comité de sélection  
Service des ressources humaines  
INSTITUT ARMAND-FRAPPIER  
531, boulevard des Prairies  
Laval-des-Rapides, Laval  
(Québec) H7V 1B7

Université du Québec  
Institut Armand-Frappier

## DIRECTOR OF INTER-UNIVERSITIES NORTH

Inter-Universities North is a consortium of the three Manitoba universities (Brandon University, the University of Manitoba, the University of Winnipeg) with a mandate to provide university-level courses in northern Manitoba.

The Director is the person directly responsible for all the administrative functions of the program and for advising on policy matters. The incumbent is expected to reside in Thompson, Manitoba, where the I.U.N. office is located, and to travel extensively in the North. Duties include the assessment of educational needs in northern Manitoba; responsibility for the budgeting, library, counselling and registration functions; teaching and travel arrangements for instructors; liaison with personnel in the three universities; and the development and maintenance of good working relations with the many isolated communities.

A doctorate is preferred. Administrative experience at a university, and familiarity with and/or understanding of conditions in remote or isolated communities are highly desirable. Some knowledge and experience in distance education is a definite advantage.

The appointment will be for a renewable term commencing June 1, 1988, or sooner. Current starting salary range for the position is \$35,000-\$45,000; the specific starting salary will depend on qualifications and experience.

Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications, including a curriculum vitae and the names of three referees, should be sent to:

Dr. Michael Blazar  
Senior University Officer  
c/o Brandon University  
Brandon, Manitoba  
R7A 6A9

Applications will be received until March 14, 1988.

## UNIVERSITY of GUELPH

### CHAIR

### CONTINUING EDUCATION DIVISION

The University of Guelph invites applications for the position of Chair, Continuing Education Division, University School of Part-time Studies and Continuing Education. This professional-level position, reporting to the School Director, is responsible for the coordination and delivery of a large non-credit program of courses, workshops, seminars and conferences. The Division currently has over 7000 registrations in more than 250 courses. Candidates must have experience in organizing such courses with particular expertise in the areas of curriculum development, marketing, business management, planning and evaluation. Preference will be given to candidates with a Doctorate in Adult Education. Candidates must also have excellent communication skills, a sense of creativity and an understanding of educational/informational technology.

The University of Guelph has a full-time enrolment of approximately 10,000 undergraduate and 1200 graduate students. This position requires candidates to interact with all academic units of the University as well as with various local and national communities and organizations.

Applications, including a resume, or nominations should be submitted by March 15, 1988 to Employment Services and Training, Level 5, University Centre, University of Guelph, Guelph, Ontario, N1G 2W1.

Salary commensurate with qualifications and experience.

The University of Guelph has a commitment to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

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**Canadian Scholars' Press, 211 Grenadier Road,  
Toronto M6R 1R9.  
Telephone: 416-588-4397.**

## SOCIOLOGIE

Le département de sociologie et d'anthropologie cherche un professeur adjoint à titre d'essai avant comme spécialiste d'enseignement, la société canadienne, le travail et l'emploi, la stratification et les rôles masculins et féminins. D'autres spécialisations pourraient être prises en considération. Le (la) titulaire doit être intégralement bilingue: il sera appelé à enseigner en français et en anglais. Un Ph.D. récent est exigé. Le département offre les possibilités de participer dans un programme de Maîtrise et dans deux centres de recherche universitaires. La préférence sera accordée aux candidats qui font preuve d'une expérience dans la recherche. Cette annonce s'adresse également aux hommes et aux femmes. Conformément aux règlements de l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents. Les intéressés sont priés de faire parvenir leur candidature, accompagnée d'un curriculum vitae et des noms de trois répondants, avant le 30 mars 1988, à l'adresse suivante: Dr. John Elliott, directeur, Département de sociologie et d'anthropologie, Université Laurentienne, Sudbury (Ontario), P3E 2C6.

## SOCIOLOGY

The Department of Sociology and Anthropology invites applications for a probationary tenure stream appointment at the assistant professor level. The priority areas include Canadian society, work and occupations, stratification and sex roles. Other substantive areas will be considered. Candidates must have a recent Ph.D. and should be committed to an active research program. The successful candidate must be able to teach in both French and English. The Department provides some opportunities to participate in a Master's program and two research centres of the university. Both men and women are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. Applications together with a curriculum vitae and the names of three referees should be sent by March 30, 1988; Dr. John Elliott, Chairman, Department of Sociology and Anthropology, Laurentian University, Sudbury, Ontario, P3E 2C6.

## McMASTER UNIVERSITY

### SCHOOL OF SOCIAL WORK

The School of Social Work invites applications for a tenure-track appointment at the Assistant Professor level effective July 1, 1988, subject to budgetary approval. The School offers B.S.W. programmes and a Master's programme with a specialty in social policy. Successful applicants will be expected to teach at both levels. Candidates should have a D.S.W. or Ph.D. in social work with practice experience. Preference will be given to scholars with particular interest in direct practice. Salary commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Curriculum vitae and the names and addresses of three referees should be sent to: Dr. Susan Watt, Director, School of Social Work, McMaster University, Togs Laboratory, Hamilton, Ontario L8S 4M2. Closing date for applications is March 15, 1988.

## McMASTER UNIVERSITY

### SOCIOLOGY

The Department of Sociology invites applications for a one-year, contractually-limited position at the rank of Lecturer or Assistant Professor, commencing July 1, 1988, subject to budgetary approval. Areas of specialization should include occupations and organizations, research methods and statistics. Salary commensurate with qualifications and experience. Inquiries, including a curriculum vitae and three letters of reference, should be sent to Professor Alfred A. Hamer, Chair, Department of Sociology, McMaster University, Hamilton, Ontario L8S 4M4. Closing date for applications is March 15, 1988. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.



Université  
Laurentienne



Laurentian  
University



## McMASTER UNIVERSITY

## MUSIC



The Department of Music of McMaster University invites applications for a tenure-track appointment in Music at the Assistant Professor level. Requirements are a Ph.D. with specialization in Music Theory, documentation of continuing research in the area of specialization, and clear indication of ability to teach effectively at the university level. Preference may be shown to candidates with expertise and accomplishment in such additional areas as composition, computer applications in music, or chamber music. Duties will consist of teaching a variety of undergraduate theory courses, including 16th and 18th century counterpoint, and analysis at various levels (possibly including a graduate course), and to produce research and/or creative work appropriate for advancement within McMaster University Substantial committee and advising responsibilities. Salary will be at or near the floor for the Assistant Professor rank: the minimum salary for 1987-88 is \$29,491. Applications, including curriculum vitae, undergraduate and graduate transcripts, and letters sent by three academic referees, should be addressed to:

Dr. H.K. Hartwell, Chairman  
Department of Music  
Togo Salmon Hall 429  
McMaster University  
1280 Main Street West  
Hamilton, Ontario  
L8S 4L9

The appointment, subject to final budgetary approval, will be effective on July 1, 1988. Applications will be accepted until March 31, 1988, or until position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.

### Chair, Department of Curriculum and Instruction



Applications are invited for the position of Chair of the Department of Curriculum and Instruction. The Department, the result of a recent merger of the Department of Early Childhood and Elementary Education and the Department of Secondary Education, offers undergraduate and graduate programs in teacher education. There are approximately thirty full-time staff in the department. The person appointed will provide direction and leadership for the new department, its policies and programs. The appointment will be at the level of full professor.

#### QUALIFICATIONS:

We seek candidates with leadership qualities, innovative ideas on curriculum and instruction, and a strong record in teaching, scholarship and administration.

**SALARY:** To be negotiated

**STARTING DATE:** September 1, 1988

**DEADLINE FOR APPLICATIONS:** March 1, 1988

#### APPLICATIONS:

Letter of application with curriculum vitae and the names of three referees should be sent to:

Dr. I. Robertson, Chair  
Search Committee  
Dept. of Curriculum & Instruction  
Faculty of Education  
McGill University  
3700 McTavish Street  
Montreal, Quebec H3A 1Y2

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

## UNIVERSITY of GUELPH

### COMPOSER IN RESIDENCE DEPARTMENT OF MUSIC (Contractually Limited Term Position)

Reporting to the Chairman of the Department of Music, the incumbent is responsible for all events, equipment and teaching relating to composition. The major goal of the incumbent will be to enhance the curriculum of the department through activities in composition. In so doing, the Composer in Residence will provide an educational environment conducive to the understanding of the nature of creation in music and the expression of students' own creativity. The incumbent will also serve as liaison with the public to favorably present the creative aspect of musical study in the department.

Requirements of the position include: An established record as a composer, with a reputation appropriate to his or her current career position; knowledge of electronic music studios.

Applicants should submit a curriculum vitae, three confidential letters of reference and a representative selection of supporting materials, including tapes and scores to:

Dr. E. Phillips  
Chairman  
Department of Music  
University of Guelph  
Guelph, Ontario  
N1G 2W1

In accordance with Canadian Immigration requirements, this position is directed to Canadian citizens and permanent residents.

Salary commensurate with qualifications and experience.

SUBJECT TO FINAL BUDGETARY APPROVAL.



## Lakehead University

### Excellence in Education

### DIRECTOR CENTRE FOR NORTHERN STUDIES

Lakehead University is seeking a Director for a newly established Centre for Northern Studies. The Centre's focus is upon the northern part of the provinces, especially north-western Ontario, and upon similar regions in the other nations of the circumpolar north. The Director will be expected to establish programs of instruction and a long term research program in northern studies as well as establish strong links with regional community groups and economic development agencies. The candidate should be an experienced academic with demonstrated administrative and research ability. He or she should have a background in northern studies, be willing to travel extensively and have the ability to work with universities, industry, government agencies, native groups and others interested in northern education and research.

The salary for the position is dependent upon qualifications and experience. The appointment would be for a five-year renewable term with a two-year probationary period. The appointee might be offered a position as an adjunct professor in the appropriate academic department. The preferred starting date is July 1st, 1988. Applications, along with the names of three referees, should be sent by March 31st, 1988 to Geoffrey R. Weller, Vice-President (Academic), Lakehead University, THUNDER BAY, Ontario, P7B 5E1; (807) 343-8201. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

#### AN EQUAL OPPORTUNITY EMPLOYER

### Mathematics & Computer Science

Applications are invited for one tenure track and one seasonal faculty position in Mathematics and Computer Science beginning July 1, 1988. The duties include teaching, research and participation in the usual departmental administrative affairs.

Candidates should have a Ph.D. in either Mathematics or Computer Science. Those with a particular interest in Numerical Analysis will be given preference. Bilingualism (French and English) would be an asset.

Rank and salary will be commensurate with qualifications and experience. Evaluation of applications will begin March 1, 1988.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Both men and women are encouraged to apply.

Send curriculum vitae and names of at least three referees to:

Dr. J.L. Davison  
Chairman  
Dept. of Mathematics  
& Computer Science



Ramsay Lake Road  
Sudbury, Ontario P3E 2C8

### Mathématiques et Informatique

Le Département de mathématiques et d'informatique de l'Université Laurentienne est à la recherche de deux professeurs pour combler un poste continuant à la permanence et un poste à durée limitée à compter du 1<sup>er</sup> juillet 1988. Les tâches comprennent l'enseignement, la recherche et la participation aux affaires administratives courantes du département.

Les candidats doivent être titulaires d'un doctorat en mathématiques ou en informatique. La préférence sera accordée à ceux qui ont un intérêt particulier pour l'analyse numérique. Le bilinguisme (français et anglais) serait un atout.

Le rang et le traitement seront fonction des titres et de l'expérience. L'examen des candidatures débutera le 1<sup>er</sup> mars 1988.

Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts aux citoyens canadiens et aux résidents permanents. Les hommes et les femmes sont invités à poser leur candidature.

Les intéressés sont priés de faire parvenir leur curriculum vitae et les noms d'au moins trois répondants à:

J.L. Davison  
Directeur  
Département de mathématiques  
et d'informatique



Chemin du lac Ramsay  
Sudbury (Ontario) P3E 2C8

## McMASTER UNIVERSITY

## ENGLISH/DRAMA STUDIES



The Department of English of McMaster University invites applications for a tenure-track appointment at the junior, Assistant Professor level, to be shared with Dramatic Arts. Requirements are a Ph.D. Desirable field of specialization is open, but the Department may give priority to specialists in Canadian literature or Romanticism. The minimum salary for an Assistant Professor in 1987-88 is \$29,491. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to:

Dr. L.A. Braswell-Means, Chairman  
Department of English  
Chester New Hall 321  
McMaster University  
1280 Main Street West  
Hamilton, Ontario  
L8S 4L9

The appointment, subject to final budgetary approval, will be effective on July 1, 1988. Applications will be accepted until appointment is filled. Candidates who have applied for our earlier, advertised position can be considered upon request. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.



### ST. THOMAS UNIVERSITY

INVITES NOMINATIONS AND APPLICATIONS FOR APPOINTMENT TO:

#### THE CHAIR OF NATIVE STUDIES

APPLICATIONS SHOULD BE ACCOMPANIED BY A CURRICULUM VITAE AND NOMINATIONS SHOULD INCLUDE A BIOGRAPHICAL OUTLINE. ALL DOCUMENTATION FOR THE POSITION SHOULD BE SUBMITTED TO:

Dr. Noel A. Kinsella  
Secretary  
Selection Advisory Committee  
St. Thomas University  
P.O. Box 4569  
Fredericton, NB  
Canada  
E3B 5G3

## McMASTER UNIVERSITY

## DRAMA STUDIES



McMaster University invites applications for a tenure-track appointment in Drama Studies at the rank of junior Assistant Professor. A theatre generalist is required, who is qualified to teach undergraduate courses in film, theatre history, acting, and dramatic literature. The ability to direct plays would be an advantage. A Ph.D. is required. The successful applicant will be cross-appointed to an appropriate academic department in the University. The minimum salary for an Assistant Professor in 1987-88 is \$29,491. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to:

Dr. A.D. Hammond, Chairman  
Committee on Dramatic Arts  
Chester New Hall 102C  
McMaster University  
1280 Main Street West  
Hamilton, Ontario  
L8S 4L9

The appointment, subject to final budgetary approval, will be effective on July 1, 1988. Applications will be accepted until March 31, 1988, or until the appointment is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.



# CONCORDIA UNIVERSITY



The Department of Etudes françaises invites applications for a leave replacement position in translation. Duties will include the teaching of translation courses and participation in the administration of the programme. Ph.D. or equivalent required as well as teaching and professional experience. The appointment is for the period August 1, 1988 to May 31, 1989 at the Assistant Professor rank. Salary scale according to the Collective Agreement. Application deadline: April 1, 1988. Applications should be sent to: Marthe Catry-Véron, Directrice, Département d'Etudes françaises.

Le département d'Etudes françaises sollicite des candidatures pour un poste (remplacement) de Professeur adjoint de français pour la période allant du 1er août 1988 au 31 mai 1989. Fonctions: Enseignement de cours du 1er cycle de grammaire normative à un niveau avancé ainsi que dans un ou plusieurs de domaines suivants: rédaction, français langue seconde. Exigences: Doctorat ou Ph.D. ou l'équivalent. Publications un an. Traitement: Selon les normes de la convention collective en vigueur. Date limite de réception des candidatures: le 1er avril 1988. Les candidatures doivent être adressées à: Marthe Catry-Véron, Directrice, Département d'Etudes françaises.

The Library Studies Programme invites applications for a ten-month limited term appointment as the Assistant Professor level starting August 1, 1988. Requirements include an M.L.S. or equivalent from an ALA accredited library school; previous teaching experience; fluency in French; and good interpersonal skills necessary for advising and counselling undergraduate and graduate students. Preference will be given to candidates who possess an innovative attitude toward the introduction and development of new areas of librarianship, such as new technologies, marketing and promoting library services and alternatives to librarianship. Salary commensurate with qualifications and experience. Application deadline: April 1, 1988. To apply, send curriculum vitae and names of three references to: Joanne Locke, Acting Director, Library Studies Programme.

The Department of Theological Studies invites applications at the Assistant Professor level to teach systematic theology, particularly ecclesiology and sacramentology with ability to supervise a graduate theological colloquium and to referee theses. Preference will be given to candidates with teaching experience, a demonstrable research record and/or publications and a strong familiarity with Roman Catholic tradition. This is a two-year, tenure track appointment beginning September 1988. Starting salary at assistant level will be \$32,003. Deadline for applications: April 1, 1988. Curriculum vitae and names of three references should be sent to: Dr. Russel Morozuk, Department of Theological Studies.

The Department of Economics invites applications for two tenure-track appointments at the level of Associate Professor or Assistant Professor, beginning June 1988, in theoretical Economics and in Macroeconomics. Applicants should have a Ph.D. and significant research accomplishments, and experience in these supervision. Duties include undergraduate and graduate teaching, and research. Please send applications, including curriculum vitae and the names of three references to: Dr. J.W. O'Brien, Chairman, Appointments Committee, Department of Economics.

The Department of Economics invites applications for limited term appointments for the year 1988-89 in the following fields: Development, Econometrics, Industrial Organization, International Economics, Labour Economics, Macroeconomics. Candidates in other fields may be considered. Candidates with a Ph.D. (or expected in 1988) should be appointed as Assistant Professor (or initially as Lecturer). Duties may include undergraduate and graduate teaching, and significant involvement in research. Please send applications, including curriculum vitae and the names of three references to: Dr. J.W. O'Brien, Chairman Appointments Committee, Department of Economics.

The Department of Economics invites applications for visiting appointments for 1988-89 in the following fields: Development, Econometrics, Industrial Organization, International Economics, Labour Economics, Macroeconomics. Candidates in other fields may be considered. Candidates must hold a permanent appointment in another institution. Duties include undergraduate and graduate teaching, and research. Please send applications, including curriculum vitae and the names of three references to: Dr. J.W. O'Brien, Chairman Appointments Committee, Department of Economics.

The Department of Exercise Science invites applications for a tenure-track teaching position in the Graduate Diploma Programme of Sports Administration. Responsibilities include teaching (1) undergraduate and (2) graduate courses in the Diploma Programme; development of new courses in Sports Administration; to serve as Director of the Diploma in Sports Administration Programme; actively participate in student recruitment; develop and direct internship placements; register and advise students; actively participate in job placements for graduates. Applicants should have minimum 5 years teaching

in the area of Sports Administration at the university level, proven university teaching ability; proven administrative ability in the directing of athletic, sport and recreational programmes at the university level, proven ability to communicate with municipal, provincial and federal sport agencies; minimum of a Master's Degree in Physical Education or Exercise Science, Ph.D. preferred but not required. Salary is negotiable. Application deadline: March 1, 1988. Please send applications including transcripts and three letters of reference to: Dr. Robert D. Kigour, Acting Chairman, Department of Exercise Science.

The Department of Physics invites applications for a ten-month sabbatical leave replacement to begin August 1, 1988. Duties will be to teach undergraduate courses and participate in the general research efforts of the department. Preference will be given to candidates with postdoctoral experience. The successful candidate will have background in crystal field theory, magnetic resonance and related fields, statistical physics (theoretical), or gauge field theory as used in high energy physics. Applicants including curriculum vitae and the names of three referees should be sent to: Professor C.S. Kalman, Chair, Department of Physics. Closing date for applications is March 31, 1988.

The Department of Mechanical Engineering is seeking applications for a full-time, tenure track faculty position in Industrial Engineering to start immediately. The Department offers B.Eng., M.Eng. and Ph.D. programs and has a well-established and well-funded faculty research activity. Applicants should have a Ph.D. in Industrial or Mechanical Engineering with a high promise of excellence in teaching and proven ability to conduct significant independent research. The areas of specialization required for the position are Facilities Planning, Material Handling, Process Manufacturing, Production Control, CAD/CAM, Flexible Manufacturing Systems, Expert Systems. The successful candidate will be expected to seek external funding for research, demonstrate scholarly productivity through publications, and develop fruitful contacts with industry. It is intended to fill this vacancy with an assistant professorship; however, consideration for associate professorship will also be given. Salaries will be competitive. Applications, including detailed curriculum vitae and names of three referees, should be sent to: Dr. M.O. Osman, Chairman, Department of Mechanical Engineering.

The Department of Design invites applications for the position of Teacher/Artist. Rank and salary commensurate with qualifications and experience (Assistant Professor, \$32,000 floor). Probationary tenure track position. Starting date to be discussed. Full-time. Teach undergrad major in design and contribute to administration and educational objectives of the department. MA/design studies (multidisciplinary, environmental, object design with emphasis on experimental design), minimum 5 years university teaching experience above lecturer rank; knowledge of French an asset; graduate curriculum experience. Broad educational approach in design field as well as knowledge of multi-media systems. Creative educator/artist interested in active contribution towards innovative approaches in design studies. A/D March 15, 1988. C. Gabriel-Lacki, Department of Design.

The Department of Cinema and Photography announces a probationary tenure-track position in FILM ANIMATION, at the starting rank of Assistant Professor, to begin with the academic year 1988-89. Duties include full-time teaching responsibilities within our undergraduate Major and Minor in Film Animation and administration of our Film Animation programme. The successful candidate will also be expected to maintain artistic productivity during the appointment. Teaching experience, a diversified artistic background, and bilingualism will all be considered assets, as will such possible qualifications as expertise in relevant areas of Film Production like experimental cinema or optical printing, etc. We are looking for a creative person and inspired teacher-artist who will contribute to the development of one of the leading university programmes in Film Animation in Canada and give a sense of artistic and educational identity and direction. Visae and enquiries should be addressed to: Assistant Professor Zlatko Grgic, Department of Cinema, V-259. Deadline: April 1, 1988.

\*1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8

\*7141 Sherbrooke Street West, Montreal, Quebec, H3G 1M8

\*\*1395 Dorchester Blvd. West, Montreal, Quebec H3G 2M5

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

## Captus Press Could Publish Your Book This Year.

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## UNIVERSITY OF GUELPH

### CONTRACT POSITIONS FOR 2-3 YEARS SULAWESI REGIONAL DEVELOPMENT PROJECT

The Sulawesi Regional Development Project is being implemented by the Government of Indonesia with financial assistance from the Canadian International Development Agency (CIDA). The University of Guelph, through the University School of Rural Planning and Development, is providing technical assistance to support this project, and a team of seven Canadian rural/regional development advisors has been working in Indonesia since 1984. New staff are recruited from time to time as these contractual positions become available.

Contractual positions currently include a Field Team Leader and Senior Advisor (includes senior administrative and financial responsibilities) located in Jakarta, two Regional Development Advisors located in the provincial capitals of South and Southeast Sulawesi, two Rural Development Advisors located in the district capitals of Walmoneo (South Sulawesi) and Bau Bau (Southeast Sulawesi), and a position as Training Coordinator based in Ujung Pandang, South Sulawesi. Additional similar positions may become available as the project progresses.

In order to be effective advisors, individuals should have a wide range of development experience, have the capability to perform as a technical analyst, planner and implementer, work with and coordinate the activities of specialists from a variety of fields, undertake on-the-job and formal training, and operate effectively within a large bureaucracy.

Individuals should also possess a sensitivity to women's and NGO issues, a commitment to community-based development planning, and a willingness to work and live in a remote setting. Terms of reference for each position can be provided upon request to qualified applicants.

A graduate degree is required in a relevant discipline and individuals with previous overseas experience are preferred. Advisors are required to work in the Indonesian and English languages. Intensive language training will be provided in Bahasa, Indonesia. Salaries will be commensurate with position and experience.

Please direct your enquiries, or letter of application and resume to:

The Director  
Sulawesi Regional Development Project  
Johnston 131  
The University of Guelph  
Guelph, Ontario  
N1G 2W1

In accordance with Canadian immigration requirements, these positions are directed to Canadian citizens and permanent residents.



### THE PLAYFAIR NEUROSCIENCE UNIT AT THE UNIVERSITY OF TORONTO AND THE TORONTO WESTERN HOSPITAL INVITES APPLICATIONS FOR A NEUROSCIENTIST

Applications are invited for a Neuroscientist within the Playfair Neuroscience Unit at the University of Toronto and the Toronto Western Hospital. The research laboratory will be located within the Playfair Neuroscience Unit at the Toronto Western Hospital.

Candidates should have a Ph.D. or equivalent with two or more years of post-doctoral training. Preference will be given to applicants with developed skills in neurochemistry. Experience in immunology, molecular genetics, or neuropharmacology would be advantageous. The successful candidate will be expected to develop an independent research program with the potential for collaboration with investigators working in areas such as neuropharmacology, immunology, trauma, and motor systems. The successful candidate should be eligible for cross-appointment in a suitable Department, such as Biochemistry.

Send curriculum vitae, an outline of future research plans, and arrange for three letters of reference to be forwarded to:

Dr. Charles Tator  
Chairman, Search Committee  
Playfair Neuroscience Unit  
Toronto Western Hospital  
Edith Cavell Wing, Room 4-034  
399 Bathurst Street  
Toronto, Ontario M5T 2S8

Deadline for receipt of applications is May 15, 1988. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

### DEPARTMENT OF RADIATION ONCOLOGY ONTARIO CANCER INSTITUTE - PRINCESS MARGARET HOSPITAL COURSE FOR STAFF AND SENIOR RESIDENTS APRIL 18 - APRIL 22, 1988.

A five day course presenting current practices of the Department of Radiation Oncology has been designed for Senior Residents and other Radiation Oncologists. The program this year will focus especially on ENT/Head & Neck and Lymphomas and related topics. Ample time will be allowed for discussion with members of staff and amongst participants.

The registration fee is \$250.00 Cdn. The program will include a Welcome Reception and a Closing Dinner. A special tariff is available for course participants for hotel accommodation near the Ontario Cancer Institute/Princess Margaret Hospital.

Further details and forms of application may be obtained from:

Dr. William Duncan  
Chief, Department of Radiation Oncology  
500 Sherbourne Street  
Toronto, Ontario M4X 1K9



### McMASTER UNIVERSITY CHAIRMAN DEPARTMENT OF BIOMEDICAL SCIENCES

McMaster University invites applications or nominations for the Chair in the Department of Biomedical Sciences. The term of this appointment is five years, renewable once.

This position, available after July 1, 1988, requires a successful scientist with administrative experience in a university setting and a strong commitment to academic goals. The inaugural Chairman of this department will have expertise encompassing the three divisions of neurosciences, anatomy and experimental morphology, and physiology and pharmacology. The Chairman is responsible for ensuring that the academic disciplines in the undergraduate and graduate programmes of the Faculty, represented in Biomedical Sciences, are of the highest quality.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Applications and/or nominations, accompanied by a detailed curriculum vitae and names of three referees, should be directed to:

Dr. S. M. MacLeod  
Dean, Faculty of Health Sciences  
McMaster University  
1200 Main Street West  
Hamilton, Ontario

### THE UNIVERSITY OF BRITISH COLUMBIA DEPARTMENT OF PSYCHIATRY

#### ASSISTANT PROFESSOR

The Department of Psychiatry has available a tenure track position for a junior academic psychiatrist with a special interest in affective disorders.

Located in the UBC Health Sciences Centre Hospital, the position includes work as a clinician in the Mood Disorders Service, which has both inpatient and outpatient components. It is expected that the incumbent will have a demonstrated ability in clinical research and teaching at both undergraduate and postgraduate levels.

The UBC Department of Psychiatry has unique opportunities for research, including access to facilities for brain imaging (PET and MRI).

Eligibility for medical licensure in British Columbia is essential. Salary will be commensurate with the requirements of the position.

The appointment is subject to final budgetary approval. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. James E. Miles, Head, Department of Psychiatry, The University of British Columbia, 2211 Wesbrook Mall, Vancouver, B.C. V6T 2B5.

In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents of Canada.



### University of Alberta Edmonton

### Assistant Professor Department of Genetics

A vacancy is available for a Mammalian Population, Cell or Molecular Geneticist at the Assistant Professor level. Optimal starting date is July 1, 1988. Candidates with interests in human systems will be accorded particular consideration.

The tenure-track appointee will be expected to teach an advanced course on human genetics, as well as participating in more general offerings at intermediate and/or introductory levels. An appropriately qualified appointee may be eligible for substantial research establishment funding from the Alberta Heritage Foundation for Medical Research.

Candidates for the position should have a Ph.D. and postdoctoral research experience. Establishment of an independent research program will be an integral part of the appointee's duties and excellent research potential is considered imperative. The appointment will commence early in the 1988/89 academic year. Salary will be in the range \$31,612 - \$45,340, commensurate with qualifications.

Genetics currently has thirteen faculty, housed in a modern research facility in the Faculty of Science; research emphasis is molecular biological. The University of Alberta, Alberta's senior university, has 25,000 students. Heavy emphasis on biosciences is found in the Faculties of Science, Medicine and Agriculture and Forestry. Wide opportunities for collaborative research are available. Edmonton is a city of 500,000, a supply centre for agriculture and petroleum industries and Alberta's capital.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Applications will be accepted until the position is filled, but would be appreciated before March 31, 1988. Applicants should send a curriculum vitae, reprints of four (or more) recent research publications and the names and addresses of at least three referees to:

Dr. David Nash  
Chairman  
Department of Genetics  
University of Alberta  
Edmonton, Alberta T6G 2E9  
Canada

The University of Alberta is committed to the principle of equity in employment.

#### University Department:

Paediatrics — University of Toronto

#### University Title:

Associate Professor/Professor (commensurate with experience)

#### Qualifications Required:

FRCP (C) in Paediatrics, Board eligible in Neonatology. Approximately 10 years experience as academic staff neonatologist preferably in a perinatal setting plus documented ability in clinical and/or basic research.

#### Nature of Duties:

One of 6 paediatric perinatologists in a University High Risk Perinatal Unit with 5,000 deliveries per year, 30 tertiary and 20 intermediate neonatal beds. He/she will be expected to assist the Chief of Paediatrics in the administration of both clinical and educational matters throughout the year and to undertake ward service in the N.I.C.U. and level 2 nursery for 3 months per year. He/she must be prepared to assist the junior neonatologist and the clinical fellows to develop their research potential as well as pursue his/her own research interests.

#### Salary:

Competitive, commensurate with training and experience.

#### Person to Whom Inquiries Should Be Made:

Dr. P.M. Fitzhardinge  
Chief of Paediatrics  
Mt Sinai Hospital  
600 University Avenue, Room 775  
Toronto, Ontario, M5G 1X5, Canada

#### Effective Date of Appointment:

July 1, 1988

#### Type of Appointment:

Clinical appointment — annual.

#### Closing Date for Receipt of Application:

April 1, 1988

In accordance with Canadian Immigration Requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

### MOUNT SINAI HOSPITAL

600 University Ave. Toronto, Ontario,  
Canada M5G 1X5 (416) 586-5043





## ACCOUNTANCY

**UNIVERSITY OF WATERLOO, Business Administration.** Accounting. Applications are invited for faculty positions in the following teaching and research interests: (i) financial accounting, (ii) finance, (iii) financial systems, (iv) auditing, (v) taxation, (vi) or equivalent. Salary will depend on qualifications. Appointments effective July 1, 1988 or by arrangement. Applications should be sent to: Dr. J. R. Smith, Dean, Faculty of Business Administration, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

## ANIMAL &amp; POULTRY SCIENCE

**UNIVERSITY OF GUELPH, Department of Animal and Poultry Science.** The Department of Animal and Poultry Science is seeking applications from individuals with expertise in membrane physiology as a research or reproductive specialist. The search program in male reproduction is highly diverse. Minimum requirements are a Ph.D. or equivalent in a related field. Successful applicants will be expected to develop an active research program as a tenure track or permanent position. The position is at the graduate level in his/her area of expertise with application to livestock production. The position is at the assistant professor rank in a department with expertise in the disciplines relating to the care and management of animal species of agricultural importance. The appointee would work closely with the faculty in both the agricultural and veterinary colleges. Complete resumes and names of three referees should be sent to: Dr. George Elches, Chairman, Department of Animal and Poultry Science, University of Guelph, Guelph, Ontario, Canada N1G 2W1. Closing date for applications is February 29, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

## ANTHROPOLOGY

**UNIVERSITY OF VICTORIA, Department of Anthropology.** Social positions in the Department of Anthropology. One full-time position (September 1988 through December 1988) and one part-time position (September through December 1988 through January 1989). Applicants should have a Ph.D. in Anthropology or Introductory Cultural Anthropology and some of the following advanced undergraduate courses: Social Change, Applied Anthropology, Age and Gender, Political Anthropology, Circumplex Anthropology, and Cultural Change. Send curriculum vitae and names of at least three references to: Chair, Department of Anthropology, University of Victoria, P.O. Box 1700, Victoria B.C. V8W 2Z2. These positions are subject to satisfactory approval of the Canadian Citizenship and Immigration regulations. The University will assess applicants on the basis of Canadian citizens and permanent residents of Canada, before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants. Women are particularly encouraged to apply.

## ARCHITECTURE

**CARLETON UNIVERSITY, School of Architecture.** Term positions available, including one visiting position (rank open) beginning July 1, 1988. Candidates should have BA/Arch and higher degree or equivalent; also teaching and professional experience. Salary will depend on qualifications. Design Studio at any level and one or more of the following specializations: Theory and History of Architecture, History and Theory of Urban Design, Urban Design, Urban Design, Landscape Architecture, Urban Design, Building Science, Building Technology, and Urban Design. Send curriculum vitae and names of three references to: Professor Gilbert S. Spector, School of Architecture, Carleton University, Ottawa, Ontario K1S 5S6. Closing date, April 1, 1988. These positions are subject to satisfactory approval of the Canadian Citizenship and Immigration regulations. The University will assess applicants on the basis of Canadian citizens and permanent residents of Canada, before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants. Women are particularly encouraged to apply.

## ART HISTORY

**QUEEN'S UNIVERSITY, Art History.** One year non-renewable faculty appointment, sabbatical leave replacement. It is an appointment for the most viable area of research in modern art history and art theory, but strong applications from other areas will be considered. The appointee will have experience and Ph.D. (or Ph.D. in progress) in the following areas: (i) European art history, (ii) Canadian art history, (iii) Art History Professor (with Ph.D.) C525.700. Salary will be commensurate with qualifications. Send curriculum vitae and names of three references to: Dr. Bruce Laughton, Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6, by March 1, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6, by March 1, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**QUEEN'S UNIVERSITY, Canada. Art History.** Rank and salary to be determined. The University is seeking applications from individuals with expertise in the following areas: (i) European art history, (ii) Canadian art history, (iii) Art History Professor (with Ph.D.) C525.700. Salary will be commensurate with qualifications. Send curriculum vitae and names of three references to: Dr. Bruce Laughton, Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6, by March 1, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**UNIVERSITY OF GUELPH, Department of Fine Art.** The Department of Fine Art of the University of Guelph is seeking applications from individuals with expertise in the following areas: (i) European art history, (ii) Canadian art history, (iii) Art History Professor (with Ph.D.) C525.700. Salary will be commensurate with qualifications. Send curriculum vitae and names of three references to: Dr. George Elches, Chairman, Department of Fine Art, University of Guelph, Guelph, Ont. N1G 2W1. Deadline date for receipt of applications is March 15, 1988. These appointments are subject to final budgetary approval of the Canadian Citizenship and Immigration requirements. This advertisement is directed to Canadian citizens and permanent residents.

## ASTRONOMY

**UNIVERSITY OF MANITOBA, Department of Mathematics and Astronomy.** Assistant Professor in Astronomy. Applications are invited for a temporary faculty position in the Astronomy section of the Department of Mathematics and Astronomy, University of Manitoba, Winnipeg, Manitoba, R6T 2T6. The position is for a one year term. The duties will involve the teaching of undergraduate astronomy, possibly in connection with a 40-cm reflecting telescope. Minimum qualifications is a Ph.D. in astronomy. Salary will be commensurate with qualifications and experience. Both men and women are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

## ATHLETICS

**UNIVERSITY OF WINNIPEG, 1. Faculty: Athletic & Recreation Services.** 2. Contract position. The University of Winnipeg is seeking applications from individuals with expertise in the following areas: (i) European art history, (ii) Canadian art history, (iii) Art History Professor (with Ph.D.) C525.700. Salary will be commensurate with qualifications. Send curriculum vitae and names of three references to: Dr. Bruce Laughton, Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6, by March 1, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

## BIOCHEMISTRY

**UNIVERSITY OF BRITISH COLUMBIA, Department of Biochemistry.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience with drug delivery systems. Demonstrated research abilities as supervisor of a research group are essential. The Research Associate will

conduct and direct research on topical formations of anticancer and other drugs and will have with clinical investigators. This is a permanent position. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**MOUNT ALLISON UNIVERSITY, Department of Biology and Chemistry.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF SHERBROOKE, MRC Group of Neurobiology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF SHERBROOKE, Groupe de Recherches en Neurobiologie.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

## BIOLOGICAL SCIENCES

**SIMON FRASER UNIVERSITY, Department of Biological Sciences.** Applications are invited for the following three positions which are available immediately: (i) HAVILUARI ECOLOGY, a tenure track position available at the Assistant Professor level in the general area of Behavioural Ecology. The successful candidate is expected to contribute to the Department's Behavioural Ecology graduate programme in the near future. (ii) HAVILUARI ECOLOGY, a tenure track position available at the Assistant Professor level in the general area of Behavioural Ecology. The successful candidate is expected to contribute to the Department's Behavioural Ecology graduate programme in the near future. (iii) HAVILUARI ECOLOGY, a tenure track position available at the Assistant Professor level in the general area of Behavioural Ecology. The successful candidate is expected to contribute to the Department's Behavioural Ecology graduate programme in the near future.

**UNIVERSITY OF ALBERTA, Faculty of Science.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**SIMON FRASER UNIVERSITY, Burnaby, B.C., Canada, V5A 1S6.** Closing date for applications is February 29, 1988. Applications should be sent to: Dr. J. R. Smith, Dean, Faculty of Business Administration, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

## BIOLOGY

**MCGILL UNIVERSITY, Research Associate.** A position for Research Associate in the Department of Biology. The successful candidate will participate in our ongoing studies of the molecular biology of the cell, with a particular interest in the area of cell cycle and cell division. The successful candidate will have a Ph.D. in biology, a B.Sc. in biology, or a related degree, and will have research experience in molecular biology techniques such as cloning, sequencing, etc. Previous experience in research on low temperature stress is desirable. Send curriculum vitae and two letters of reference to: Dr. R. D. Fraser, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec H3A 2B4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**UNIVERSITY OF SHERBROOKE, MRC Group of Neurobiology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**ST. FRANCIS XAVIER UNIVERSITY, Department of Biology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF MANITOBA, Department of Biology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF SHERBROOKE, MRC Group of Neurobiology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF ALBERTA, Faculty of Science.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**SUPPLEMENTS** ensure that competitive offers are negotiable. Appointments normally effective July 1, 1988. Applications should be sent to: Dr. J. R. Smith, Dean, Faculty of Business Administration, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

## BUSINESS ADMINISTRATION &amp; COMMERCE

**ACADIA UNIVERSITY, Director, School of Business Administration.** Applications and nominations are invited for the position of Director, School of Business Administration, Acadia University, Wolfville, Nova Scotia. The successful candidate will be an Independent unit within the Faculty of Business Administration. The position is a tenure-track position. The successful candidate will have a Ph.D. in business administration, a B.A. in business administration, or a related degree, and will have research experience in business administration. Send curriculum vitae and two letters of reference to: Dr. R. D. Fraser, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec H3A 2B4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**BISHOP'S UNIVERSITY, Business Administration.** Applications are invited for a tenure-track position in Finance effective July 1, 1988. The successful candidate will have a Ph.D. in Finance, a B.A. in Finance, or a related degree, and will have research experience in Finance. Send curriculum vitae and two letters of reference to: Dr. R. D. Fraser, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec H3A 2B4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**UNIVERSITY OF NEW BRUNSWICK, Department of Business Administration.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF MANITOBA, Department of Business Administration.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF SHERBROOKE, MRC Group of Neurobiology.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**UNIVERSITY OF ALBERTA, Faculty of Science.** Applications are invited for a full-time position in the research group headed by Professor P. R. Cuatrecasas. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year. The appointee will have a M.D. qualification and research experience. The appointee will be for 3 years in the first instance. The position is available May 1, 1988. Salary of \$53,000 a year.

**ACADEMIC DISCIPLINES** include the minimum qualification for the position of Associate Professor. The successful candidate will have a Ph.D. in the relevant discipline, and will have research experience in the relevant discipline. Send curriculum vitae and two letters of reference to: Dr. R. D. Fraser, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec H3A 2B4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

**ACADEMIC DISCIPLINES** include the minimum qualification for the position of Associate Professor. The successful candidate will have a Ph.D. in the relevant discipline, and will have research experience in the relevant discipline. Send curriculum vitae and two letters of reference to: Dr. R. D. Fraser, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec H3A 2B4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Men and women are equally encouraged to apply.

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## CHEMISTRY

**THE UNIVERSITY OF LETHBRIDGE.** Chemistry, Title: Probationary (tenure-track) appointment as Assistant Professor of Chemistry, subject to final budget approval. Outstanding in Physical Chemistry, or in Inorganic or Analytical Chemistry with a physical chemistry emphasis. Must be a graduate, liberal arts institution, is committed to excellence in teaching and research. Salary range will be considered an asset. Responses from the successful candidate will be expected to reach some combination of introductory letters of recommendation, curriculum vitae and to develop a continuing research program, preferably experimental, in the area of physical chemistry. Salary: \$31,612 (1988 schedule) Assistant Professor minimum \$31,612. Effective Date: July 1, 1988. Applications: Applications, including a current curriculum vitae, should be sent to the interests, and three letters of reference, should be sent to Dr. S. F. O'Shea, Chairman, Department of Chemistry, University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. Closing Date: February 29, 1988. In accordance with the University's policy, the University's advertisement is directed to Canadian citizens

and permanent residents of Canada  
McMaster University, Department of  
Chemistry, 1280 Main Street West, Hamilton,  
Ontario, Canada L8S 4L7, is currently  
investigating applications for a position in Analytical  
Chemistry at the Associate Professor or  
Professor level. The successful candidate is  
expected to have a Ph.D. in Chemistry and  
experience in the development of analytical  
techniques for the analysis of complex  
samples. The position involves a significant  
teaching component and requires  
experience in teaching undergraduate and  
graduate level students. The position  
also involves a significant research component  
and requires experience in the development  
of analytical techniques for the analysis of  
complex samples. The position is primarily  
in mass spectrometry. Salary will  
depend upon experience and  
qualifications. The position is subject to  
funding approval. For consideration,  
please send your curriculum vitae and  
CV and the names of three references to:  
Dr. J. Warkentin, Chairman, Department of  
Chemistry, McMaster University, 1280 Main  
Street West, Hamilton, Ontario, Canada  
L8S 4L7. Applications will be accepted until  
the positions filled, but they should be sub-  
mitted by March 31, 1994. An ac-  
commodation for persons with disabilities  
will be made. Immigration requirements  
must be met to become Canadian citizens  
and permanent residents. McMaster University  
is an equal opportunity employer. In  
respect to the employment of women aged  
40 and over, no special consideration will be  
given.

**UNIVERSITY OF SASKATCHEWAN**  
Department of Chemistry, The Department of Chemistry at the University of Saskatchewan invites applications for a tenure track position (subject to budgetary approval) for a full-time faculty member in Organic Chemistry, effective 1 July, 1988. Candidates must have a Ph.D. in Organic Chemistry and postdoctoral experience would be an advantage. Applicants who have worked in all areas of organic chemistry will be considered. Primary criteria for a successful applicant include the demonstration of excellent research and teaching skills, a commitment to undergraduate and graduate education. Applications consisting of a curriculum vitae, list of publications, summary of research interests, and references should be sent to the Head, Department of Chemistry, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, and addresses of three referees should be sent to the undersigned. The competition will remain open until a suitable candidate is selected. For more information, contact the Head, Department of Chemistry, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

Canada (313) 496-4639.

**University of Windsor, Department of Chemistry, Inorganic Chemistry Department.** Applications are invited for one or two Inorganic Chemistry faculty positions for the fall 1988 academic year. Candidates in any area of Inorganic Chemistry for the 1988-89 academic year. The appointees will have the responsibility for teaching full time undergraduate students (plus some graduate teaching) in the area of inorganic/organometallic chemistry, beginning either early September 1988 or January 1989. The successful candidate will be encouraged to participate in collaborative research with members of the Inorganic Chemistry Department. The University of Windsor has a strong reputation to apply for positions. Applications with full CV together with the names and addresses of three references should be sent to: Dr. J. R. Whittington, Chairman, Department of Chemistry, University of Windsor, 80 St. George Street, Windsor, Ontario M9S 1A1. Further information may be obtained by telephoning (Tel: 416-976-5566).

**UNIVERSITY OF WINDSOR, Department of**

University of Windsor is seeking applications for the position of Assistant Professor (tenure stream) in Clinical Chemistry. The successful candidate will be expected to conduct innovative and innovative research and to teach and supervise graduate students in the Clinical Program. The successful candidate must have completed at least both the undergraduate and graduate level. Applicants should possess a M.Sc. or Ph.D. in Clinical Chemistry or Analytical and/or Biochemistry. Candidates should have their research and teaching experience in the Canadian Society of Clinical Chemists or equivalent certification or be eligible to so obtain. Please send a resume, curriculum vitae, an outline of proposed research and the names and addresses of three references to: Dr. John R. Goss, Department of Chemistry and Biochemistry, University of Windsor, Windsor, Ontario, N9A 6P1. Please indicate your salary and Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Windsor offers equal opportunity for employment to all persons regardless of race or sex. **YORK UNIVERSITY, Department of Science Studies, Atkinson College, at York University, 4700 Keele Street, North York, Ontario, Canada M3J 1P3.** Chemistry are being sought for a full-time tenure-track Assistant Professorship. Candidates should have a Ph.D. in Chemistry and five or post doctoral experience in their field. Citizenship, Membership in the Faculty of Graduate Studies and the University of Windsor. Graduate students are expected Teaching Assistantships. Graduate students are expected to be degreed and to participate from the first to the third year levels to spring even years. The successful candidate must be a Canadian citizen must be competent to teach in the Analytical Chemistry, as well as Inorganic Chemistry. The successful candidate must have a variety of modern analytical techniques. From time to time the successful candidate will be expected to teach in the undergraduate level in accordance with Canadian immigration requirements. His/her salary will be commensurate with his/her citizenship and permanent residents. York University is implementing a policy of affirmative action. All qualified persons, both women are invited to apply. Please send resumes and references to: Dr. John R. Goss, Department of Chemistry and Biochemistry, University of Windsor, Windsor, Ontario, N9A 6P1. This must be accompanied by a current salary statement. The salary will be subject to final budgetary approval.

## CLASSICS

**BRANDON UNIVERSITY.** English/Classics. Applications are invited at the Lecturers or Assistant Professor level for a tenure-track appointment in the Departments of English and Classical and Modern Languages. This is a joint appointment, with half in English and one-third in Latin. In English, candidates should be qualified to teach the medieval courses (possibly to include Old English) and literary criticism. In Latin, candidates should be competent to teach at the introductory level. Courses in classics include Roman literature, advanced Latin. Qualifications: Ph.D. or near completion. Current salary: \$60,000; Lecturer: \$45,000.

23-876, Assistant Professor: September 1, 1993.  
Effective date of appointment: September 1, 1993. This position is contingent upon funding approval, and, in accordance with Canadian Immigration Regulations, this advertisement is subject to the Immigration Minister's approval. Please arrange for curriculum vitae, transcripts and three letters of reference to be sent to: Dr. Peter John G. Newbury, Department of Biology, University of Brandon, Manitoba R7W 6A9.

**UNIVERSITY OF NEW BRUNSWICK**  
**SAINT JOHN CAMPUS, CLASSES** Applications are invited for the position of Assistant Professor in the following position in Classics, subject to budgetary approval, for the academic year 1998-99 at Saint John campus. The successful candidate will teach Latin and Greek Languages and Literature. Please send curriculum vitae and three letters of reference to: Dr. Peter John G. Newbury, Department of Classics, Saint John Campus, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. Applications will be accepted until the position is filled. In accordance with the

government is directed to Canadian citizens and permanent residents.

**WILFRID LAURIER UNIVERSITY, Classics Department**, Wilfrid Laurier University, Waterloo, invites applications for a one-year limited term appointment as an Assistant Professor of Classics at the University of Waterloo, Ontario, Canada, for the 1988-89 year. The position is subject to local budgetary authorization and will be open until filled. The successful applicant will be responsible for teaching Greek and Roman civilization as well as Greek language and literature. The appointee will teach undergraduate courses in Greek and Roman civilization and literature. The Department wishes to encourage applications from candidates with a Ph.D. completed by the time of application, a strong record of research/publication, and with teaching experience. Salary is negotiable in accordance with Canadian management standards. Applications should be directed to Canadian citizens and permanent residents of Canada. Please send applications with a curriculum vitae and the names of three referees to the Department of Classics, Wilfrid Laurier University, Waterloo, Ontario, Canada N2L 2C6. The successful candidate will be required to complete a smoke testing process.

## COMBINATORICS & OPTIMIZATION

**UNIVERSITY OF WATERLOO.** Combinatorics and Optimization. Applications will be accepted for the position of Assistant Professor in the area of Combinatorics Optimization. A PhD degree is required. The successful candidate should have proven ability, or the potential to excel in research and effective teaching. It is desirable that the candidate have interest in the application of optimization techniques to problems in business, industry and commerce. An appointment is expected to enhance the Department's ability to support research and education in the area of Optimization. The successful candidate will be responsible for the supervision of graduate students, as well as the teaching of undergraduate and graduate level courses. The successful candidate's qualifications, interested individuals, and the names of their references, to: Prof. J. Schellenberg, Chairman, Department of Combinatorics and Optimization, Faculty of Mathematics, University of Waterloo, Waterloo, Ontario N2L 3G1. Effective date of appointment is September 1, 1991. For receipt of applications will be until filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to provide an equal opportunity for all recent PhD graduates appointed as Assistant Professors, wherever possible. Applications from women and minorities are particularly welcome.

## COMPUTER SCIENCE

**UNIVERSITY OF ALBERTA.** Department of Computing Science. Applications are invited for the position of Assistant Professor/Assistant/Associate Professor level. Responsibilities include research as well as teaching and supervision of graduate students. Strong candidates from all research areas will be considered, but areas of special interest include: computer graphics, VLSI, computer architecture, operating systems, numerical analysis, and databases. The Department consists of 36 academic and 28 support staff. Current teaching load is 1200 hours per year on a workweek of four VAX 11/780s and other Sun Workstations, and well-equipped computer laboratories. The Department is open to graphics, VLSI and AI research. Access

## COMPUTER SCIENCE

**UNIVERSITY OF ALBERTA.** Department of Computing Science. Applications are invited for two tenure-track positions as Assistant Professors in the Department of Computing Science. Responsibilities include research as well as teaching at the graduate and undergraduate levels. Strong candidates from all research areas including, but not limited to, artificial intelligence, mobile database systems, VLSI, computer architecture, operating systems, graphics, and image processing are encouraged. The Department consists of 36 academic and 26 support staff. Current salary range is \$32,600 to \$52,000. There is a network of four VAX 11/780s and about thirty Sun Workstations, and well-equipped microcomputer and workstation laboratories. A Cyber 205 is available. Salary range: \$32,600 to \$57,236 and is commensurate with experience. For consideration, please send a curriculum vitae and the names of three references, and up to three reprints or copies of recent work. A transcript of your degree should also include a copy of your transcript. Apply to: Dr. Lee J. White, Chairman, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada T6G 2A1. Applications will be accepted until the position is filled. The University of Alberta is an equal opportunity employer.

**Computer UNIVERSITY.** Department of Computer Science and Systems. The new and expanding Department of Computer Science and Systems is seeking a full-time faculty member for a two-tenure track position. This is an excellent opportunity to join a Department that is at the forefront of research in the areas of its nature, environment and direction in tune with your own career growth. The Department's commitment to the development of the next generation of computer scientists. Present research interests lie in the areas of modern software engineering environments, distributed systems, and the real-time data acquisition, rigorous testing and analysis, artificial intelligence tools and applications, and the design, analysis, synthesis and graph theory. Candidates should have a Ph.D. proven research potential and a proven teaching ability. Research applications in any area of Computer Science are acceptable. The position involves teaching at undergraduate and graduate levels, and research. Salary is commensurate with qualifications and experience. In accordance with Canadian law, we are an equal opportunity employer of citizens and permanent residents. Please send a curriculum vitae and references to: Dr. G. L. Keoch, Chairman, Department of Computer Science and Systems, University of Regina, Hamilton, Ontario, Canada S4S 0A4. Please send to final body approval. The position is open until filled.

After starting dates are negotiable.

**DUENES UNIVERSITY**, Computing and Communications Department, is a private university with a limited-term position in communications software engineering. The successful candidate's research in this area will be in the area of computer networks. The Telecommunications Research Institute of Ontario (TRIO), one of the Ontario government's Centres of Excellence, is located in a beautiful location, fully supported by four technical and three office staff. Research activity is mainly in systems and communications, including: data networks, image processing, artificial intelligence, and applications. We have approximately 50 full-time M.Sc. and Ph.D. graduate students and 100 full-time staff. The computer system running VM/CMS in the Computing Centre. Departmental facilities based on a network of 25 Suns, a Symbolics 6800, and a VAX 11/780. The department has a good equipment. Kingston has a population of about 100,000, and is located on Lake Ontario, a few minutes drive from the city of Toronto and the prime recreational areas of Canada. Queen's University was founded in 1827, and is one of Canada's oldest universities. The average salary is \$20,000 to \$30,000, of whom 1500 are graduate stu-

dents. Candidates of both sexes are equally encouraged to apply. In accord with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should send a curriculum vitae and the names of three referees by February 29, 1988 to: David T. Barnard, Head, Computing and Information Science, Queen's University, Kingston, Ontario, Canada K7L 3N6. Telephone 613-545-6056. Electronic mail: [barnard@cs.queensu.ca](mailto:barnard@cs.queensu.ca).

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**BanardQueens** bme  
The Department of Computing and Information Sciences are invited for a tenure track position, and for a part-time position. Applications are invited from individuals holding a Ph.D. in Computer Science or related fields. The Department has 21 full-time faculty members. Research activities include artificial intelligence, robotics, computer graphics, information systems, artificial intelligence, and applications. We are interested in research areas such as neural networks, systems, applications, artificial intelligence, and applications. We have approximately 60 full-time M.Sc. and Ph.D. graduate students. Resource support includes a large number of workstations. VCMIS in the Computing Center, Departmental facilities based on a network architecture, and access to a variety of other machines and special equipment. The department is located in Kingston and is located on Lake Ontario midway between Toronto and Montreal. In one of the oldest universities in Canada, Banard-Queen's University was founded in 1841, and is now a member of the U15 group. The student population is about 11,000, of whom 1500 are graduate students. Canadian citizens and permanent residents are encouraged to apply. In accord with Canadian immigration regulations, this application requires a letter from a Canadian citizen or permanent resident. Applicants should send their resumes and transcripts to three referees by February 29, 1988 to David T. Barnard, Head, Computing and Information Sciences, Banard-Queen's University, Kingston, Ontario, Canada K7L 3N6.

**BanardQueens** bme  
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**MCN FRASER UNIVERSITY**, Faculty of Computer Science, is a member of the University of British Columbia and School of Computing Science. Applications are invited for tenure-track positions in the areas of Artificial Intelligence, all areas of computing science will be considered. Areas of particular interest include Artificial Intelligence and VLSI Systems Design. A PhD in Computing Science (or related field) and a minimum of 5 years experience in the field are required. Applicants should have a record of (or strong potential for) research and publications, graduate student supervision and teaching experience. Duties will include teaching at the graduate and undergraduate levels, research, and supervision of graduate students. Research areas are research oriented, and initially come from the areas of Artificial Intelligence, Robotics, and VLSI Systems Design. **McN Fraser University** is situated on the top of Burnaby mountain and serves a large area of the Lower Mainland of Vancouver, the city commands magnificent views of Burnaby Inlet, the Fraser River, and the city of Vancouver and its harbour. This lower mainland area of British Columbia is one of the most beautiful in the world, with a mild climate and varied recreational facilities. The Centre for Systems Science is a research and teaching centre with a reputation which promotes excellence in technology based areas such as artificial intelligence, robotics, and computer communication and distributed systems, in particular. For more information, contact: Through the Centre, Fellowships from the B.C. Advanced Systems Institute are available. For more information, contact: For additional teaching release and/or infrastructure support possible. The School of Computing Science is located on the Westside Campus, which has 22 faculty members.

and offers B.Sc. and M.Sc. degrees in computing science, B.Sc. honours degrees in computing science, digital systems (including VLSI) design, and math/computing, and M.Sc. and Ph.D. degrees in computing science. The School serves over 650 undergraduate majors and 70 graduate students. Together, the CSS and the School have an impressive research network of workstations with SUN acting as the main type of server. Included in this are several Lisp machines and high resolution color worksta-

tions and plotters for graphics and VLSI design. The School has access to the entire network. When the new Applied Sciences building opens in 1989, we will have a state-of-the-art computer facility. Existing teaching facilities include an instructional laboratory with 60 workstations for running UNIX, various microcomputer hardware laboratories. Central Computer Services provides support for IBM, PDP-11, MTS, a graphics facility, and several microcomputer lists. Preference will be given to those who have had previous employment in Canada at the time of application. We are currently filling positions and there is still need for people in the positions after March 31, although a practical start date for 1988 is April 30. To apply, send your curriculum vitae, salary history, productivity (selected reprints), names, addresses, and phone numbers of 3 referees to: Dr. J. A. McKeown, Director, School of Computing Science, Simon Fraser University, Burnaby, B.C., Canada V6A 1S6.

**CARLETON UNIVERSITY, School of Computer Science.** Applications are invited from individuals with a strong interest in the School of Computer Science starting July 1, 1988. The position has both research and teaching responsibilities and approximately equal time to be devoted to each. The successful candidate will be an administrator for the cooperative education stream to be added to the undergraduate program in the fall of 1988, as well as, during summer 1988. Responsibilities include securing potential employers, arranging job placements, providing career counselling, maintaining student records, and generally supervising the co-op program. Previous administrative or industrial experience would be a definite asset for this position. Successful candidates must be qualified computer scientists whose personal qualities and experience will enable them to contribute to the continuing development of the School of Computer Science. This position offers competitive graduate honours programs and undergraduate programs have restricted enrolment. The successful candidate will lead search and teaching environment. The School has 14 full-time faculty with research interests in artificial intelligence, distributed computing, intelligent systems, algorithms, computational, formal and salient languages, programming languages, and experience. Send curriculum vitae and references to: Dr. J. A. McKeown, Director, School of Computer Science, Carleton University, Ottawa, Ontario K1S 5B6. Salary commensurate with ability and women in accordance with Canadian immigration requirements. This advertisement is subject to government review and permanent residents. Hiring is subject to

**UNIVERSITY OF WATERLOO.** Department of Computer Science. The Department of Computer Science at the University of Waterloo comprises 40 full-time faculty members engaged in research and teaching in a wide range of computer science disciplines. The Department is located in Ontario has awarded a two-year (renewable) centre of excellence in information technology research to the Department of the University of Toronto (with participation from the University of Waterloo and the University of Western Ontario). The Department of Computer Science and the Institute for Computer Studies are part of the University of Waterloo's Daves Computer Research Centre, a new building with 500,000 sq. ft. dedicated to computer research. The Department of the University of Waterloo invites applications for faculty positions in Computer Science. A Ph.D. in Computer Science is required. Evidence of outstanding research experience is required. Research areas are not considered; candidates with research interests in artificial intelligence, hardware and software systems, and computer architecture are strongly encouraged. Salary is commensurate with experience. Applications (with curriculum vitae) should be sent to the graduates are particularly welcome. Inquiries should send a curriculum vitae and be directed to the chairman, Prof. John A. Brozowski, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. The University of Waterloo is an equal opportunity employer. For more information, contact Canadian Immigration Residents. This advertisement is directed to Canadian Citizens and Permanent Residents.

**COMPUTER SCIENCE &  
ENGINEERING**

**THE UNIVERSITY OF WATERLOO.** Research Associates and Definite Term Faculty positions are available. The University recently awarded a centre of excellence in Information Technology to the University of Waterloo and the University of Toronto (with the participation of the University of British Columbia and the University of Western Ontario). Research Associates and Definite Term Faculty positions are available at the University of Waterloo in all areas of research. Applications relevant to Information Technology. Applications should be sent to either Professor J.A. Brzozowski, Chairman, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1; or Professor J.W. Mark, Chairman, Department of Electrical Engineering, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents. The University encourages both women and men to apply.

**COMPUTER SCIENCE & MATHEMATICS**

**ROYAL ROADS MILITARY COLLEGE.** Computer Science & Mathematics. The Department of Mathematics of Royal Roads Military College, invites applications for a tenure track position at the Assistant or Associate Professor level. Appointment will

announced on 1 August 1988. Candidates should hold a PhD (completed or near completion) degree or equivalent, in Computational science, and be prepared to teach various courses at the undergraduate level in this field. The successful candidate may also be required to teach some undergraduate courses in Mathematics. In addition, the successful candidate will be expected to engage in research. Salaries negotiable and will be commensurate with rank and experience. Applications, which should include curriculum vitae and the names and addresses of at least three referees, should be sent to Dr J. M. Smith, Principal, Royal Canadian Mounted Police (RCMP), P.O. Box 105180, Tel: (604) 380-4517, in accordance with Canadian immigration requirements. This advertisement is directed in the first instance to Canadian citizens and permanent residents. Royal Canadian Mounted Police.

## DRAMA

**UNIVERSITY OF WATERLOO, Drama**  
The Drama Group at the University of Waterloo invites applications for a seasonal re-employment as the Assistant Professor level position of Drama. The position will involve both the teaching of practical courses in drama and the supervision of students acting as well as academic courses in drama. The position is open to men or women. There will also be the opportunity to direct departmental productions. Applicants should send a letter of interest, a resume, and a list of references to the following address: The Chair of Drama, University of Waterloo, Waterloo, Ontario, Canada. Salary will be on a seasonal, equivalent level. Salary will depend on the Candidate's qualifications. In order for an application to be complete, a curriculum vitae, a list of the candidate's references, and a list of references, sent directly from the referees are needed. The deadline for applications is November 15, 1988. For more information with Canadian Immigration requirements, this advertisement is directed to Canadian Immigration Consultants. All applications should be sent to The Chairman, Drama Group, University of Waterloo, Waterloo, Ontario, Canada. The Drama Group of the University of Waterloo is an equal opportunity employer. Women are encouraged to apply. Applications from women are especially welcome.

EARTH & ATMOSPHERIC  
SCIENCE

**YORK UNIVERSITY, Faculty of Science**  
**Department of Earth and Atmospheric**  
**Science. Applications are invited for**  
 the position of **Assistant Professor** in  
 1988. The appointment may be made at any  
 rank and the incumbent may be asked to  
 teach and/or research. The position will  
 consist of nine full-time and two part-time  
 appointments. The successful candidate will  
 be a member of the Canadian Meteorological  
 Society and have a Ph.D. in Meteorology.  
 Graduate teaching responsibilities are  
 required. The successful candidate will be  
 interested in the areas of **Atmospheric**  
**Physics, and Remote Sensing**. Graduate  
 degrees are offered through the Centre for  
 Environmental and Atmospheric Science  
 (CEPAS) and in the graduate programme in  
 Meteorology. The successful candidate will  
 have research interests in **Meteorology, Planetary**  
**Sciences, Global Geophysics and VLBI**. Ap-  
 plicants should send a letter of interest, an  
 academic and research record in one or  
 more of the Department's major areas and  
 a list of references to the Chair Search Com-  
 mittee. The successful candidate will be re-  
 quired to guide through the next stage of ex-  
 pansion of the Department's research pro-  
 gramme. The successful candidate will be  
 required to send a complete curriculum vitae, list  
 of publications, and the names of three  
 referees to the Chair Search Committee, Dr.  
 J. Chanman, The Chair Search Committee, Department  
 of Earth and Atmospheric Science, York  
 University, 4700 Keele Street, Toronto, Ont.  
 M3J 1P3. In accordance with the  
 University's policy on affirmative action,  
 the appointment is directed to Canadian citizen  
 and permanent residents. York University  
 is an equal opportunity employer. Women are  
 equally qualified. Women are invited to

**UNIVERSITY, Faculty of Science, Department of Earth and Atmospheric Sciences.** Applications are invited for the position of **Assistant Professor** in the area of **Physical and Theoretical geodynamics** at the Assistant Professor level. The successful candidate will be expected to consist of nine full-time and two part-time faculty members and to have an affiliated faculty position in the Department. The graduate teaching responsibilities are in Geophysics, Geology and Meteorology, and the research interests are in the Department's Centre for Research in Experimental Space Sciences and the Department's Space Science Programme in Physics. The Department has strong research interests in Meteorology and Geophysics. **Applicants should send a curriculum vitae and a list of references to:** VLB1. Applicants should possess a distinguished academic and research record in the area of geodynamics, with a strong correlation studies dynamo theory and core dynamics, structure and dynamics of the Earth's interior. **Applicants should send a complete curriculum vitae, list of publications and references to:** VLB2. **Deadline:** before March 31 1988 to: Chairman, Search Committee, Department of Earth and Air, 100 University Avenue, Room 100, 170 Keele Street, North York, Ontario M3J 1P3. In accordance with Canadian Immigration Regulations, successful candidates must be able to obtain Canadian citizenship and permanent residence in Canada. The University is an equal opportunity employer. Qualified

Women and men are invited to apply  
YORK UNIVERSITY, Faculty of Science  
Department of Earth and Atmospheric  
Science. Applications are invited for a con-  
tractually limited appointment as Assistant  
Professor, effective July 1, 1988. The  
Department consists of nine full-time and  
two part-time faculty members, and three of  
tenured faculty members from other depart-  
ments. Undergraduate teaching  
responsibilities are in Geophysics, Geology  
and Meteorology, and graduate degrees are  
offered through the Department in  
Experimental and Planetary Science, in  
Environmental Science (CRESS) and in  
Undergraduate programme in Physics. The  
Department has strong research interests in  
Meteorology, Planetary Studies, Global



Department, Membership or eligible membership, in a Canadian professional association is preferred; commensurate with experience and qualifications. The position is subject to budgetary approval. In accordance with Canadian immigration requirements, advertisement is directed to Canadian Citizens and permanent residents. Applications from qualified women, as well as



**POSTAL BOX 138 WATERLOO Department of Geography** The Department of Geography invites applications for an Assistant Professor in the Association of Professors in Geography (APG) position. The position is beginning September 1988 and is a full-time position. The successful search experience related to the biophysical aspects of global environmental change and the human dimensions of environmental change related to social and economic development. The successful candidate will have a Ph.D. in Geography or a related field. Undergraduate teaching ability will focus upon physical geography, all into interdisciplinary research. The successful candidate will have strong quantitative methods, and international development. Expertise in complex analysis and research in the area of environmental change and these appointments. The Department of Geography is a part of the University of Waterloo, which includes a School of Architecture a School of Urban and Environmental Planning, a School of Environment and Resource Studies, a School of Geography, and a School of Planning. The Department offers a four-year undergraduate program and a three-year honours degree and a three-year co-honours degree program and a four-year honours degree program. The Department offers a variety of programs. Closing date is March 15, 1988. We are particularly encouraged to receive applications from women and minorities. If you are interested, please send your resume and references to the University of Waterloo, Department of Geography, 200 University Ave., Waterloo, Ontario N2L 3G1. We are also interested in Ph.D. graduates applying as Assistant Professors wherever possible. In accordance with the University's policy on recruitment, this advertisement is directed to the general public. The University of Waterloo is an equal opportunity employer. The availability of these positions is subject to budgetary approval. Please send your resume and references and names of three referees. Apply to Dr. Bruce Mitchell, Chair, Dept. of Geography, University of Waterloo, Waterloo, Ontario N2L 3G1.















**HOME FOR EXCHANGE:** Attractive, three bedroom, turn of the century house with garden in Central Hallow. Near the universities. Will exchange if lot a home in Toronto for July and August, 1988. Phone (902) 420-762 during the day or (902) 455-3010 in the evenings.

**OTTAWA, MCGEE'S INN** offers superior accommodation in restored Victorian mansion, private baths, telephones, blocks from Ottawa University, complimentary breakfast included. Daily and weekly rates from \$32.



**CAUT LOBBYING CONFERENCE  
MARCH 1988  
RESERVE NOW!**

- ☐ Discussion of current governmental policies re universities
- ☐ Where is Canada going in research?
- ☐ Training sessions — how to lobby — how to organize for elections

**REGISTRATION FORM**

CAUT LOBBYING CONFERENCE  
18-20 MARCH 1988  
HOTEL PLAZA DE LA CHAUDIÈRE, HULL, QUEBEC

Name : \_\_\_\_\_

Association name : \_\_\_\_\_

Address : \_\_\_\_\_  
\_\_\_\_\_

Telephone (Office) \_\_\_\_\_ (Home) \_\_\_\_\_  
(Please give both numbers in case of an emergency)

Date of arrival: \_\_\_\_\_ departure: \_\_\_\_\_

Child care required? Yes [ ] No [ ]

Registration fee is \$75.00 (includes lunch on 18 and 19 March)

- Please do not send cash with this form. Make cheques payable to CAUT. No refunds will be made after 15 February.
- Confirmation of registration will be sent to you. Receipts will be issued at the Conference.

Please mail to :

Jill Greenwell  
CAUT  
1001 - 75 Albert Street  
Ottawa, Ontario,  
K1P 5E7

The conference starts at 9:00 a.m. on Friday, March 18th and terminates at 1:00 p.m. Sunday, March 20th. Registration, information and a cash bar will be available Thursday evening, March 17th. Happy St. Patrick's Day! Registration will also be available Friday morning.

**CONFÉRENCE DE L'ACPU SUR LE LOBBYING  
MARS 1988  
RÉSERVEZ DÈS MAINTENANT!**

- ☐ Discussion sur les politiques actuelles des gouvernements à propos des universités
- ☐ Où le Canada s'en va-t-il en matière de recherche?
- ☐ Ateliers de formation — Comment exercer le lobbying — Comment s'organiser en vue des élections.

**BULLETIN D'INSCRIPTION**

CONFÉRENCE DE L'ACPU SUR LE LOBBYING  
18-20 MARS 1988  
HÔTEL PLAZA DE LA CHAUDIÈRE, HULL (QUÉBEC)

Nom : \_\_\_\_\_

Nom de l'association : \_\_\_\_\_

Adresse : \_\_\_\_\_  
\_\_\_\_\_

Téléphone (bureau) \_\_\_\_\_ (maison) \_\_\_\_\_  
(Veuillez indiquer les deux numéros pour le cas où il y aurait urgence)

Date d'arrivée: \_\_\_\_\_ de départ: \_\_\_\_\_

Garde d'enfants requise? Oui [ ] Non [ ]

Les frais d'inscription sont \$75.00 (comprenant le déjeuner les 18 et 19 mars)

- Prière de ne pas envoyer d'argent liquide avec ce Bulletin. Faire les chèques à l'ordre de l'ACPU. Il n'y aura aucun remboursement après le 15 février.
- Une confirmation de l'inscription vous sera envoyée. Les reçus seront émis à la Conférence.

Prière d'adresser le bulletin à: Jill Greenwell

ACPU  
1001 - 75, rue Albert  
OTTAWA (Ontario),  
K1P 5E7

La conférence débutera à 9 h le vendredi 18 mars et se terminera à 13 h le dimanche 20 mars. Les délégués pourront s'inscrire le jeudi soir 17 mars et se renseigner. Un bar payant sera également mis à leur disposition. Bonne St-Patrick! Il sera toujours possible de s'inscrire le vendredi matin.